PUBLIC ACCOUNTS

OF THE

GOVERNMENT OF THE YUKON TERRITORY

for the year ended March 31, 1991

Yukon
Finance

Yukon
Office of the Minister
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October 28, 1991

Mr. Kenneth McKinnon
Commissioner of the
Yukon Territory

In accordance with the provisions of Section 8(1) of the Financial Administration Act (Yukon), I have the honour to submit herewith, the Public Accounts for the fiscal year ended March 31, 1991.

Tony Penikett
Minister of Finance

92-01178/

INTRODUCTION TO THE PUBLIC ACCOUNTS

The principal purpose of the Public Accounts is to provide information to the Legislative Assembly and the public on;

- the financial affairs and resources of the Government and its corporations, and

- whether the financial resources were administered by the Government in accordance with the limits set by the relevant legislative authorities.

Financial information reported in these Public Accounts is disclosed in two distinct parts. Part One includes the audited consolidated financial statements of the Government of the Yukon Territory. Part Two includes the non-consolidated financial statements of the Government, detailed supporting schedules, and supplementary financial statements of its corporations.

The information contained in the Public Accounts has been prepared by the Department of Finance in accordance with Section 8 of the Financial Administration Act (Yukon). This information includes the consolidated financial statements, contained in Part One, which have been prepared in accordance with the accounting policies set out in Notes 2 and 3 of the consolidated financial statements. All financial information appearing in Part Two is consistent with that contained in the consolidated financial statements.

The Department of Finance maintains systems of financial management and control to provide timely and reliable information to users, properly safeguard assets, and to ensure all financial transactions are in accordance with the Financial Administration Act (Yukon).

The Auditor General of Canada provides an independent opinion on the consolidated financial statements and his audit report accompanies the consolidated financial statements. The audit report provides assurance that;

- the information contained in the consolidated financial statements is presented fairly, and

- that all transactions reviewed by the Auditor General of Canada have, in all significant respects, been within the statutory powers of the Government.

The Public Accounts are tabled annually in the Legislative Assembly and are subsequently referred to the Public Accounts Committee. The Public Accounts Committee will report to the Legislative Assembly on the results of its examination together with any recommendations.

PUBLIC ACCOUNTS OF THE

GOVERNMENT OF THE YUKON TERRITORY

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PART ONE

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

SECTION I

REPORT OF THE AUDITOR GENERAL OF CANADA

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

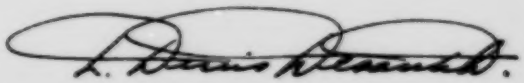
To the Legislative Assembly of the Yukon Territory

I have audited the consolidated statement of financial position of the Government of the Yukon Territory as at March 31, 1991 and the consolidated statements of operations and surplus, and changes in financial position for the year then ended. These financial statements are the responsibility of the Government's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 1991 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles set out in Notes 2 and 3 to the financial statements. As required by the Yukon Act, I report that, in my opinion, these principles have been applied, after giving retroactive effect to the change in reporting entity as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Government, the consolidated financial statements are in agreement therewith and the transactions of the Government and of those organizations included in the consolidation as discussed in Note 2 that have come to my notice have, in all significant respects, been within their statutory powers.



L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
September 13, 1991

SECTION II

GOVERNMENT OF THE YUKON TERRITORY

CONSOLIDATED FINANCIAL STATEMENTS

GOVERNMENT OF THE YUKON TERRITORY

Consolidated Statement of Financial Position
as at March 31, 1991

ASSETS

	1991	1990
	(thousands of dollars)	
Current		
Cash and short-term investments - at cost	$ 40,829	$ 33,274
Due from Canada (Note 4)	11,414	15,964
Accounts receivable (Note 5)	13,703	11,401
Inventories (Note 6)	3,832	4,215
	69,778	64,854
Long-term		
Advances to Territorial corporations (Note 9)	15,036	15,036
Loans receivable (Note 7)	20,549	17,506
Land held for sale (Note 8)	17,928	16,845
Investments in Territorial corporations (Note 9)	61,501	55,318
Capital assets, at a nominal value of one dollar	-	-
	$ 184,792	$ 169,559

LIABILITIES

Current		
Accounts payable and accrued liabilities (Note 10)	$ 36,954	$ 34,784
Deferred revenues	5,613	5,639
	42,567	40,423
Long-term		
Provision for employee termination benefits	8,528	7,920
Long-term debt (Note 11)	28,774	23,964
Road Equipment Reserve Fund (Note 12)	3,124	2,568
	82,993	74,875

SURPLUS

Surplus	101,799	94,684
	$ 184,792	$ 169,559

Approved:

Charles J. Sanderson
Deputy Head of the Department of Finance

J.M. McKinnon
Commissioner

GOVERNMENT OF THE YUKON TERRITORY

Consolidated Statement of Operations and Surplus
for the year ended March 31, 1991

	1991		1990
	Main Estimates	Actual	Actual
	(Note 17)	(thousands of dollars)	
Revenues (Schedule A)	$ 277,844	$ 302,309	$ 270,173
Recoveries (Schedule B)			
Operations and maintenance	39,025	41,382	35,681
Capital	37,898	5,483	13,193
	354,767	349,174	319,047
Expenditures (Schedule C)			
Operations and maintenance	249,755	261,087	233,619
Capital	93,935	83,197	80,752
	343,690	344,284	314,371
Recovery of prior years' expenditures (Note 15)	-	2,225	897
Surplus for the year	$ 11,077	7,115	5,573
Balance at beginning of year		94,684	89,277
Power rate relief subsidy payments		-	(166)
Balance at end of year		$ 101,799	$ 94,684

GOVERNMENT OF THE YUKON TERRITORY

Consolidated Statement of Changes in Financial Position
for the year ended March 31, 1991

	1991
	(thousands of dollars)
Cash provided by (used for) operating activities	
Surplus for the year	$ 7,115
Non-cash items	
Employee termination benefits and accrued wages	3,942
Provision for loan loss	100
Gain on sale of lots	(440)
Change in other non-cash components of working capital	2,245
	12,962
Cash provided by (used for) financing activities	
Increase in Road Equipment Reserve Fund	556
Mortgage financing	6,254
Repayment of loans and debentures	(1,468)
	5,342
Cash provided by (used for) investing activities	
Investment in land held for sale	(3,325)
Recoveries from sale of land held for sale	2,682
Loans advanced	(6,206)
Loans repaid	2,299
New agreements for sale	(1,499)
Agreements for sale repaid	1,483
Investments in Territorial corporations	(6,183)
	(10,749)
Increase in cash and short-term investments	7,555
Cash and short-term investments	
Beginning of the year	33,274
End of the year	$ 40,829

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

1. Authority and operations

The Yukon Territory operates under the authority of the Yukon Act (Canada). All disbursements for operations and loans are authorized by the Legislative Assembly.

The Yukon Housing Corporation operates under the authority of the Housing Corporation Act (Yukon).

2. Change in accounting policy

Accounting change

The Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants has issued recommendations on accounting for the government reporting entity on a consolidated basis. These recommendations have been implemented on a retroactive basis. Accordingly, the current year's figures and comparative figures for 1990 have been presented on a consolidated basis, with the exception of the Statement of Changes in Financial Position for which the necessary financial data was not available to include comparative figures.

This change in accounting policy has resulted in a decrease in the surplus for the year of $1,790,000 and an increase in accumulated surplus of $37,306,000.

Principles of consolidation

The consolidated financial statements include the accounts of the Government of the Yukon Territory and organizations accountable to and controlled by the Government. The entities that exist to deliver the executive functions of the Government are fully consolidated in these financial statements. The entities, which are deemed to be government enterprises, are accounted for using the modified equity method. According to the modified equity method, inter-entity transactions and balances do not require elimination.

The organizations comprising the consolidated government reporting entity, categorized by accounting method are:

Fully consolidated:

Government of the Yukon Territory
Yukon Housing Corporation

Modified equity:

Compensation Fund (Yukon)
Yukon Development Corporation
Yukon Liquor Corporation

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

3. Significant accounting policies

Inventories

Inventories consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials, and engineering, building and maintenance supplies, and are valued at the lower of cost and replacement value. Other materials and supplies are charged to expenditures at the time of acquisition.

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale. The lots are valued at the lower of cost and estimated market value. Gains or losses on the sale of lots are recognized at the time of sale.

Capital assets

Capital assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the consolidated statement of financial position at a nominal value of one dollar.

Deferred revenues

Deferred revenues comprise primarily remittances of income taxes for the first three months of the following taxation year together with motor vehicle licence fees for the following fiscal year.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon), are collected by Canada under a tax collection agreement and are remitted monthly. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of school and property taxes on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Canada are recognized in the accounts when known.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

Transfer payment from Canada

Established Programs Financing contributions are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act (Canada), 1977. Adjustments are made in accordance with the arrangements in the year they are known.

Grant from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in monthly instalments. Periodic adjustments, as they become known, are made to the grant for income taxes, Established Program Financing contributions, certain operating revenues and recoveries collected by the Government which are more or less than the estimated amount used to determine the grant for the fiscal year. Further adjustments are made in accordance with escalation and tax effort adjustment clauses in the agreement. Other adjustments may arise out of new federal initiatives or unforseen events.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including maintenance of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Employee termination benefits

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement and severance pay. Annual leave is recorded at an estimated value based on outstanding leave credits. Other estimates are based on experience.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

4. Due from Canada

	1991	1990
	(thousands of dollars)	
Under cost sharing agreements, projects on behalf of Canada, and grants in lieu of taxes and federal taxes refundable	$ 14,644	$ 15,347
Payable to Canada for hospital services	(5,841)	(5,841)
Federal grant receivable (payable)		
Formula financing escalators	(83)	1,641
Tax effort adjustment	(1,203)	-
Own source revenue and recoveries	3,897	3,312
Program transfers	-	1,505
	$ 11,414	$ 15,964

5. Accounts receivable

	1991	1990
	(thousands of dollars)	
Taxes, interest and other revenue receivables, net of allowance for doubtful accounts	$ 5,667	$ 4,676
Prepaid expenses	77	13
Due from Territorial corporations (Note 9)	2,346	1,879
Current portion of long-term receivables (Note 7)	5,613	4,833
	$ 13,703	$ 11,401

6. Inventories

	1991	1990
	(thousands of dollars)	
Highway materials	$ 2,003	$ 2,291
Garage parts and fuel	1,264	1,334
Stationary and office supplies	565	590
	$ 3,832	$ 4,215

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

7. Loans receivable

	1991	1990
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2015, bearing interest rates ranging from 6.7% to 13.3%	$ 11,098	$ 10,681
Business development assistance loans, due in varying annual amounts over a ten year term to 2011 on a 20 year amortization schedule, bearing interest rates ranging from 0.0% to 13.8%	6,943	5,563
Faro Real Estate Limited - Mortgage loan secured by residential lots in Faro due in quarterly instalments over twelve years, bearing interest at 10.0% subject to available cash flow	2,446	2,600
Agreements for sale	2,082	2,066
Local improvement loans, due in varying annual amounts to the year 2005, bearing interest rates ranging from 7.5% to 13.7%	1,695	-
Interest free energy conservation loans due in varying annual amounts to the year 1996	1,621	1,367
Due from Dawson City - water and sewage	363	726
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates ranging from 6.6% to 9.5%	393	191
Less allowance for doubtful loans	(479)	(855)
	26,162	22,339
Less current portion included in accounts receivable (Note 5)	5,613	4,833
	$ 20,549	$ 17,506

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

8. Land held for sale

	1991	1990
	(thousands of dollars)	
Raw land	$ 79	$ 71
Land under development	7,793	5,042
Finished land	10,056	11,732
	$ 17,928	$ 16,845

The land held for sale may be affected by ongoing Yukon Indian land claims negotiations. If land is transferred as a result of the negotiations, the Government anticipates a full recovery of any related land development costs from Canada.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

9. Investments in Territorial corporations

a) Summary financial statements of the associated government entities accounted for by the modified equity method are provided below. The Compensation Fund (Yukon) has a fiscal year end of December 31. All other entities have a fiscal year end of March 31.

	Compensation Fund (Yukon) (as at December 31, 1990)	Yukon Development Corporation (as at March 31, 1991)	Yukon Liquor Corporation	1991 Total	1990 Total
		(thousands of dollars)			
Balance Sheet					
Assets					
Current	$ 5,403	$ 9,582	$ 4,779	$ 19,764	$ 19,236
Investments	69,904	1,699	-	71,603	65,315
Capital assets	530	101,879	129	102,538	97,184
Other	1,143	544	-	1,687	1,461
	$ 76,980	$ 113,704	$ 4,908	$ 195,592	$ 183,196
Liabilities					
Current	$ 1,170	$ 4,157	$ 3,755	$ 9,082	$ 7,598
Long-term debt and other	58,570	65,415	1,024	125,009	120,280
Equity	17,240	44,132	129	61,501	55,318
	$ 76,980	$ 113,704	$ 4,908	$ 195,592	$ 183,196
Statement of Operations					
Revenues	$ 11,253	$ 22,920	$ 9,407	$ 43,580	$ 39,825
Expenditures	9,515	18,604	3,383	31,502	30,322
Surplus for the year	$ 1,738	$ 4,316	$ 6,024	$ 12,078	$ 9,503

Equity represents the Government's investment in the government entities.

The net assets of the Compensation Fund (Yukon) can only be used to finance the operations of the Board. These net assets are not available to discharge existing Government liabilities or to finance other Government programs.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

b) Inter-entity balances and transactions are:

	Compensation Fund (Yukon)	Yukon Development Corporation	Yukon Liquor Corporation
	(as at December 31, 1990)	(as at March 31, 1991)	
		(thousands of dollars)	
Accounts Receivable from:			
Government of the Yukon Territory - Consolidated	$ 68	$ 404	$ 20
Accounts Payable to:			
Government of the Yukon Territory - Consolidated	345	58	2,366
Advance from:			
Government of the Yukon Territory - Consolidated	-	14,336	700
Revenues from:			
Government of the Yukon Territory - Consolidated	1,122	4,076	12
Expenditures to:			
Government of the Yukon Territory - Consolidated	288	5	223

Advances made by the Government are interest free and have no repayment terms.

c) Commitments

Yukon Development Corporation

The estimated cost of completion for the capital projects approved and carried over into the next fiscal year is $2,975,000 (1990 - $5,734,000).

It is expected that renovations to the building known as Old Yukon College will require the expenditure of approximately $6,000,000 in total.

Compensation Fund (Yukon)

A $2.2 million construction contract for the proposed Yukon Workers Compensation Board Building was awarded.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

10. Accounts payable and accrued liabilities

	1991	1990
	(thousands of dollars)	
Accounts payable	$ 9,882	$ 10,718
Accrued liabilities	18,191	14,426
Current portion of provision for employee termination benefits	6,768	5,541
Contractors' holdbacks and security deposits	1,092	1,153
Current portion of long-term debt (Note 11)	1,021	1,045
Legislative Assembly Retirement Allowances (Note 14)	-	1,901
	$ 36,954	$ 34,784

11. Long-term debt

	1991	1990
	(thousands of dollars)	
Mortgages, repayable in monthly instalments until the year 2023, bearing interest at an average annual rate of 11.5%	$ 17,268	$ 11,502
Loans from Canada, repayable in annual instalments until the year 2007, bearing interest at an average annual rate of 9.0%	7,944	8,752
Canada Mortgage and Housing Corporation loans, repayable in annual instalments until the year 2027, bearing interest at an average annual rate of 9.4%	3,215	3,283
Other debentures, repayable in semi-annual instalments until the year 2003, bearing interest at an average annual rate of 12.9%	1,368	1,472
	29,795	25,009
Less current portion of long-term debt (Note 10)	1,021	1,045
	$ 28,774	$ 23,964

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

Principal repayment requirements over the next five years on outstanding loans are as follows:

	Principal (thousands of dollars)
1992	$ 1,021
1993	1,053
1994	1,100
1995	1,077
1996	815

12. Road Equipment Reserve Fund

The Road Equipment Reserve Fund is operated under the authority of the Financial Administration Act (Yukon). Its balance is not to exceed five million dollars. Charges for the use of road equipment are on a cost recovery basis and are reflected as expenditures of user departments. Charges for the use of equipment are credited to the Fund together with the proceeds from the sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Fund when incurred.

	1991	1990
	(thousands of dollars)	
Charges for use of equipment	$ 11,469	$ 10,940
Operating expenditures	9,105	8,841
Net income from use of equipment	2,364	2,099
Proceeds on sale of equipment	93	27
Purchase of equipment	(1,901)	(2,103)
Increase during the year	556	23
Balance at beginning of the year	2,568	2,545
Balance at end of the year	$ 3,124	$ 2,568

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

13. Grant from Canada

	1991	1990
	(thousands of dollars)	
Per implementation agreement	$ 216,018	$ 188,357
Adjustments in respect of:		
Formula financing escalators	60	1,503
Tax effort adjustment	(1,203)	-
Own source revenues and recoveries	3,780	(47)
Grant from Canada per Schedule of Revenues (Schedule A)	$ 218,655	$ 189,813

The Government receives a grant from Canada according to an agreed formula. The initial Formula Financing Agreement with Canada was for a period of five years ended March 31, 1990. Subsequently, the agreement was revised and extended for another five years beginning April 1, 1990. The major change in the new agreement is the inclusion of a tax effort adjustment in the calculation of the grant.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

14. Pension plans

a) Public Service Superannuation Plan

Contributions are made by the Government and its employees in equal amounts to the Public Service Superannuation Plan of the Government of Canada. The Government's contribution is recorded on a current basis and represents the total liability of the Government.

b) Legislative Assembly Retiring Allowance Plan

The Yukon Legislative Assembly Retirement Allowances Act (Yukon), effective in 1984, established a non-contributory, defined benefit pension plan for members of the Yukon Legislative Assembly. Contributions are recorded on a current basis. The cost is actuarially computed based on a number of assumptions about future events, such as inflation rates, interest rates, salary, indemnity and expense allowance increases and member retirement and mortality. The assumptions used reflect the Government's best estimate of expected long-term rates and short-term forecasts.

The Plan provides pensions based on 2.5% of the best three year average pensionable earnings for each year of service. There is a six year vesting requirement and pensions are indexed to the Consumer Price Index. There is also provision for payment of lump sum death and severance allowances.

The average age of the sixteen active members covered by the Plan is 48.5. There are currently two former members receiving pension benefits and four former members who are entitled to deferred pension benefits.

An actuarial valuation for accounting purposes of the Legislative Assembly Retirement Allowance Plan was completed as at March 31, 1990.

The total pension related expenditure recorded during the year and included in the expenditures of the Legislative Assembly is $232,000 (1990 - $1,901,000). Actual benefits paid in the year were $31,000 (1990 - $29,000).

The total retirement allowances liability at March 31, 1991 includes the following components:

	1991	1990
	(thousands of dollars)	
Provided for in trust assets (Note 16)	$ 2,694	$ 316
Included in accounts payable and accrued liabilities (Note 10)	-	1,901
Total benefit obligation	$ 2,694	$ 2,217

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

15. Recovery of prior years' expenditures

Recovery of prior years' expenditures includes reversal of excessive accruals made in prior years. These amounts cannot be used to increase the amount appropriated for expenditures for the current year.

The current year figure also includes an amount of $1.5 million for local improvement costs incurred in prior years, which are to be recovered. The comparative figure has not been restated as such information for retroactive application could not be reasonably determined.

16. Trust assets and liabilities

The Government administers trust accounts on behalf of third parties which are not included in the Government's assets and liabilities. These principally comprise cash and short-term investments. Any other assets held under administration such as property, securities and valuables are reflected in the trust accounts only upon conversion to cash. Trust accounts also include funds set aside for the Legislative Assembly Retirement Allowance Plan.

	1991	1990
	(thousands of dollars)	
Legislative Assembly Retirement Allowances (Note 14)	$ 2,694	$ 316
Lottery Commission	1,791	1,720
Public Administrator	1,005	1,383
Supreme Court	576	947
Other	684	239
	$ 6,750	$ 4,605

17. Main Estimates

The Main Estimates comparative figures are from the Main Estimates approved in the Legislative Assembly in the spring session of 1990 and therefore these figures do not reflect changes arising from the tabling of the Supplementary Estimates.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

18. Commitments

At March 31, 1991 the estimated cost of completing all approved major capital projects over the next three years was $29.4 million. At that date, the Government had outstanding contractual obligations related to these projects of $9.6 million.

At March 31, 1991 the Government had annual building lease commitments of $2,970,000 consisting of $2,408,000 for rental costs and $562,000 for operating costs. These leases are generally for three year terms.

19. Over-expenditure

During the year the following votes were over-expended:

	(thousands of dollars)
Operations and maintenance	
Education	$ 1,263
Women's Directorate	3

Over-expenditure of votes contravenes subsection 17(2) of the Financial Administration Act (Yukon) which specifies that "a vote does not authorize any payment to be made in excess of the amount specified in the vote".

20. Guarantees

The Government has guaranteed the debts of the Yukon Development Corporation of $52.5 million.

21. Transfer of programs

The Government has entered into negotiation with Canada for the transfer of certain programs currently operated by Canada in the Yukon. Negotiations are proceeding for the transfer of Health Services to the Government of the Yukon. Any transfers to the Government will depend on certain conditions including funding requirements.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Consolidated Financial Statements
March 31, 1991

22. Land claims

Agreement on Yukon Indian land claims was reached by negotiators for the Government, Canada and the Council for Yukon Indians on November 8, 1988. An umbrella Final Agreement was signed by the negotiators on March 31, 1990. This Final Agreement further defines and clarifies various aspects of the land claims settlement process. Negotiation has been proceeding with Indian bands on an individual basis. One final agreement has been reached to date.

The Government has committed to contributing about $6.75 million towards certain implementation costs on land claims settlement over a period of ten years, of which an amount of $1 million was spent in 1991.

23. Contingencies

In the normal course of operations, the Government is subject to legal claims, the effect of which cannot be determined until they are settled or dismissed. As at March 31, 1991 the Government estimated the total claimed amount to be about $3 million. No liability has been admitted. No provision for claims is included in these financial statements.

24. Related parties

During the year the Government made grants and contributions to the following related parties:

	1991	1990
	(thousands of dollars)	
Grants		
Yukon College	$ 9,279	$ 2,126
Yukon Human Rights Commission	266	217
	9,545	2,343
Contributions		
Yukon Legal Services Society	873	794
	$ 10,418	$ 3,137

GOVERNMENT OF THE YUKON TERRITORY — Schedule A

Consolidated Schedule of Revenues
for the year ended March 31, 1991

	1991		1990
	Main Estimates	Actual	Actual
	(Note 17)	(thousands of dollars)	
Grant from Canada (Note 13)	$ 202,044	$ 218,655	$ 189,813
Taxes and general revenue			
Income taxes	29,115	32,549	32,810
Other taxes	12,288	12,113	11,846
Interest - bank and other	4,555	6,516	7,556
Licences, permits and fees	4,460	4,732	4,072
Rental	2,078	2,560	2,123
Liquor taxes	2,079	2,071	2,031
Gain on sale of lots	-	440	345
Fines	201	309	335
Other revenues	29	175	170
	54,805	61,465	61,288
Investment income (Note 9)			
Yukon Liquor Corporation	5,715	6,024	5,925
Yukon Development Corporation	-	4,316	1,963
Compensation Fund (Yukon)	4,280	1,738	1,615
	9,995	12,078	9,503
Transfer payment from Canada			
Established Programs Financing	11,000	10,111	9,569
	$ 277,844	$ 302,309	$ 270,173

GOVERNMENT OF THE YUKON TERRITORY — Schedule B

Consolidated Schedule of Recoveries
for the year ended March 31, 1991

	1991		1990
	Main Estimates	Actual	Actual
	(Note 17)	(thousands of dollars)	
Operations and maintenance			
Health and Social Services	$ 13,336	$ 16,237	$ 13,788
Community and Transportation Services	15,849	15,378	12,510
Education	2,636	2,571	3,160
Yukon Housing Corporation	2,679	1,898	1,765
Renewable Resources	1,208	1,388	1,230
Executive Council Office	945	1,308	857
Justice	1,177	1,251	1,059
Government Services	143	184	146
Tourism	20	26	30
Women's Directorate	-	9	-
Finance	6	6	6
Interest	1,026	1,126	1,130
	$ 39,025	$ 41,382	$ 35,681
Capital			
Community and Transportation Services	$ 19,081	$ 2,255	$ 9,015
Economic Development	4,771	1,475	2,731
Yukon Housing Corporation	13,171	1,050	663
Renewable Resources	344	368	337
Government Services	531	293	416
Executive Council Office	-	40	-
Tourism	-	2	-
Justice	-	-	31
	$ 37,898	$ 5,483	$ 13,193

GOVERNMENT OF THE YUKON TERRITORY

Schedule C

Consolidated Schedule of Expenditures
for the year ended March 31, 1991

	1991	Actual 1991				1990
	Main Estimates	Personnel	Transfer Payments	Other	Total Expenditures	Actual
	(Note 17)	(thousands of dollars)				
Operations and maintenance						
Education	$ 54,134	$ 34,726	$ 14,496	$ 10,110	$ 59,332	$ 52,561
Health and Social Services	54,428	11,801	27,820	17,622	57,243	51,750
Community and Transportation Services	53,440	19,819	9,423	26,035	55,277	48,685
Justice	21,094	9,134	1,876	12,835	23,845	21,153
Government Services	18,058	9,791	-	9,054	18,845	17,092
Renewable Resources	10,954	6,910	412	3,536	10,858	9,361
Public Service Commission	7,866	2,917	-	4,684	7,601	5,858
Yukon Housing Corporation	8,484	1,479	-	5,236	6,715	6,063
Executive Council Office	6,235	4,077	515	1,976	6,568	5,514
Tourism	4,630	1,888	921	1,989	4,798	4,013
Finance	4,311	2,732	1,187	273	4,192	4,022
Economic Development	2,669	1,795	61	651	2,507	2,319
Legislative Assembly	1,910	1,736	-	349	2,085	3,648
Women's Directorate	333	177	27	142	346	310
Interest on Loans	1,209	-	-	875	875	1,270
	$ 249,755	$ 108,982	$ 56,738	$ 95,367	$ 261,087	$ 233,619

GOVERNMENT OF THE YUKON TERRITORY

Schedule C
Continued

Consolidated Schedule of Expenditures
for the year ended March 31, 1991

	1991	Actual 1991				1990
	Main Estimates	Personnel	Transfer Payments	Other	Total Expenditures	Actual
	(Note 17)	(thousands of dollars)				
Capital						
Community and Transportation Services	$ 44,399	$ 3,102	$ 13,773	$ 19,764	$ 36,639	$ 39,744
Education	12,064	85	-	19,111	19,196	11,858
Yukon Housing Corporation	14,881	-	-	11,073	11,073	5,551
Economic Development	10,840	780	5,850	389	7,019	9,829
Government Services	4,670	961	-	3,860	4,821	7,503
Tourism	1,350	632	509	410	1,551	1,819
Health and Social Services	4,470	58	981	460	1,499	2,415
Renewable Resources	1,124	364	-	812	1,176	1,840
Justice	110	-	-	153	153	171
Executive Council Office	27	-	-	70	70	22
	$ 93,935	$ 5,982	$ 21,113	$ 56,102	$ 83,197	$ 80,752

PART TWO

NON-CONSOLIDATED FINANCIAL STATEMENTS

SECTION I

GOVERNMENT OF THE YUKON TERRITORY

FINANCIAL STATEMENTS

(unaudited)

GOVERNMENT OF THE YUKON TERRITORY

Statement of Financial Position
as at March 31, 1991

	1991	1990 (Note 24)
	(thousands of dollars)	
ASSETS		
Current		
Cash and short-term investments - at cost	$ 39,784	$ 31,417
Due from Canada (Note 4)	9,494	14,393
Accounts receivable (Note 5)	13,973	11,863
Due from Yukon Housing Corporation	5,702	3,783
Inventories (Note 6)	3,832	4,215
	72,785	65,671
Long-term		
Advances to Territorial corporations (Note 7)	15,036	15,036
Loans receivable (Note 8)	20,200	17,368
Land held for sale (Note 9)	17,691	16,764
Capital assets, at a nominal value of one dollar	-	-
	$ 125,712	$ 114,839
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 10)	$ 35,526	$ 33,858
Deferred revenues	5,568	5,593
	41,094	39,451
Long-term		
Provision for employee termination benefits	8,528	7,920
Long-term debt (Note 11)	8,473	9,312
Road Equipment Reserve Fund (Note 12)	3,124	2,568
	61,219	59,251
SURPLUS		
Surplus	64,493	55,588
	$ 125,712	$ 114,839

Approved:

Charles J. Sanderson

Deputy Head of the Department of Finance

GOVERNMENT OF THE YUKON TERRITORY

Statement of Surplus
for the year ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Balance at beginning of year		
As previously reported	$ 53,913	$ 50,521
Adjustment of Yukon Housing Corporation grant (Note 24)	1,675	-
As restated	55,588	50,521
Surplus for the year	8,905	5,067
Balance at end of year	$ 64,493	$ 55,588

GOVERNMENT OF THE YUKON TERRITORY

Statement of Operations
for the year ended March 31, 1991

	1991		1990
	Main Estimates	Actual	Actual
	(Note 16)	(thousands of dollars)	(Note 24)
Revenues (Schedule A)	$ 271,436	$ 293,466	$ 264,442
Recoveries (Schedule B)			
Operations and maintenance	36,346	39,506	33,928
Capital	24,727	4,433	12,530
	332,509	337,405	310,900
Expenditures (Schedule C)			
Operations and maintenance	244,948	257,596	230,450
Capital	80,764	73,129	76,280
	325,712	330,725	306,730
Recovery of prior years' expenditures (Note 3)	-	2,225	897
Surplus for the year	$ 6,797	$ 8,905	$ 5,067

GOVERNMENT OF THE YUKON TERRITORY

Statement of Changes in Financial Position
for the year ended March 31, 1991

	1991	1990 (Note 24)
	(thousands of dollars)	
Cash provided by (used for) operating activities		
Surplus for the year	$ 8,905	$ 5,067
Non-cash items		
Employee termination benefits and accrued wages	3,877	837
Land write-off	-	2,569
Provision for loan loss	100	689
Gain on sale of lots	(440)	(345)
Change in other non-cash components of working capital	480	1,954
	12,922	10,771
Cash provided by (used for) financing activities		
Increase in Road Equipment Reserve Fund	556	23
Repayment of loans and debentures	(913)	(831)
	(357)	(808)
Cash provided by (used for) investing activities		
Investment in land held for sale	(3,168)	(3,490)
Recoveries from sale of land held for sale	2,682	1,350
Loans advanced	(5,995)	(3,850)
Loans repaid	2,299	2,148
New agreements for sale	(1,499)	(1,138)
Agreements for sale repaid	1,483	1,280
	(4,198)	(3,700)
Increase in cash and short-term investments	8,367	6,263
Cash and short-term investments Beginning of the year	31,417	25,154
End of the year	$ 39,784	$ 31,417

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

1. Authority and operations

The Yukon Territory operates under the authority of the Yukon Act (Canada). All disbursements for operations and loans are authorized by the Legislative Assembly.

2. Significant accounting policies

Financial statements

These financial statements are prepared on a non-consolidated basis in accordance with the Yukon Act (Canada) and the Financial Administration Act (Yukon). Financial statements of the Yukon Liquor Corporation, the Yukon Housing Corporation, the Yukon Development Corporation and the Compensation Fund (Yukon) are reported on separately.

Yukon Liquor Corporation's net income, less acquisition of capital assets and related amortization, is included in revenues. Net cost of operations of the Yukon Housing Corporation is included in the grant to the Corporation. Income of the Compensation Fund (Yukon) and the Yukon Development Corporation is retained within the entities and is, therefore, not reflected in the financial statements.

Inventories

Inventories consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials, and engineering, building and maintenance supplies, and are valued at the lower of cost and replacement value. Other materials and supplies are charged to expenditures at the time of acquisition.

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale. The lots are valued at the lower of cost and estimated market value. Gains or losses on the sale of lots are recognized at the time of sale.

Capital assets

Capital assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the statement of financial position at a nominal value of one dollar.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

Deferred revenues

Deferred revenues comprise primarily remittances of income taxes for the first three months of the following taxation year together with motor vehicle licence fees for the following fiscal year.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon), are collected by Canada under a tax collection agreement and are remitted monthly. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of school and property taxes on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Canada are recognized in the accounts when known.

Transfer payment from Canada

Established Programs Financing contributions are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act (Canada), 1977. Adjustments are made in accordance with the arrangements in the year they are known.

Grant from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in monthly instalments. Periodic adjustments, as they become known, are made to the grant for income taxes, Established Program Financing contributions, certain operating revenues and recoveries collected by the Government which are more or less than the estimated amount used to determine the grant for the fiscal year. Further adjustments are made in accordance with escalation and tax effort adjustment clauses in the agreement. Other adjustments may arise out of new federal initiatives or unforseen events.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including maintenance of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Employee termination benefits

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement and severance pay. Annual leave is recorded at an estimated value based on outstanding leave credits. Other estimates are based on experience.

3. Recovery of prior years' expenditures

Recovery of prior years' expenditures includes reversal of excessive accruals made in prior years. These amounts cannot be used to increase the amount appropriated for expenditures for the current year.

The current year figure also includes an amount of $1.5 million for local improvement costs incurred in prior years, which are to be recovered. The comparative figure has not been restated as such information for retroactive application could not be reasonably determined.

4. Due from Canada

	1991	1990
	(thousands of dollars)	
Under cost sharing agreements, projects on behalf of Canada, and grants in lieu of taxes and federal taxes refundable	$ 12,724	$ 13,776
Payable to Canada for hospital services	(5,841)	(5,841)
Federal grant receivable (payable)		
Formula financing escalators	(83)	1,641
Tax effort adjustment	(1,203)	-
Own source revenues and recoveries	3,897	3,312
Program transfers	-	1,505
	$ 9,494	$ 14,393

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

5. Accounts receivable

	1991	1990
	(thousands of dollars)	
Taxes, interest and other revenue receivables, net of allowance for doubtful accounts	$ 5,420	$ 4,433
Prepaid expenses	71	5
Due from Territorial corporations	2,869	2,592
Current portion of long-term receivables (Note 8)	5,613	4,833
	$ 13,973	$ 11,863

6. Inventories

	1991	1990
	(thousands of dollars)	
Highway materials	$ 2,003	$ 2,291
Garage parts and fuel	1,264	1,334
Stationary and office supplies	565	590
	$ 3,832	$ 4,215

7. Advances to Territorial corporations

	1991	1990
	(thousands of dollars)	
Yukon Development Corporation		
Yukon Energy Corporation advance	$ 9,500	$ 9,500
Working capital advance	4,836	4,836
	14,336	14,336
Yukon Liquor Corporation		
Working capital advance	700	700
	$ 15,036	$ 15,036

These advances are interest free and have no repayment terms.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

8. Loans receivable

	1991	1990
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2015, bearing interest rates ranging from 6.7% to 13.3%	$ 11,098	$ 10,681
Business development assistance loans, due in varying annual amounts over a ten year term to 2011 on a 20 year amortization schedule, bearing interest rates ranging from 0.0% to 13.8%	6,943	5,563
Faro Real Estate Limited - Mortgage loan secured by residential lots in Faro due in quarterly instalments over twelve years, bearing interest at 10.0% subject to available cash flow	2,446	2,600
Agreements for sale	2,082	2,066
Local improvement loans, due in varying annual amounts to the year 2005, bearing interest rates ranging from 7.5% to 13.7%	1,695	-
Interest free energy conservation loans due in varying annual amounts to the year 1996	1,621	1,367
Due from Dawson City - water and sewage	363	726
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates ranging from 6.6% to 9.5%	44	53
Less allowance for doubtful loans	(479)	(855)
	25,813	22,201
Less current portion included in accounts receivable (Note 5)	5,613	4,833
	$ 20,200	$ 17,368

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

9. Land held for sale

	1991	1990
	(thousands of dollars)	
Raw land	$ 79	$ 71
Land under development	7,793	5,042
Finished land	9,819	11,651
	$ 17,691	$ 16,764

The land held for sale may be affected by ongoing Yukon Indian land claims negotiations. If land is transferred as a result of the negotiations, the Government anticipates a full recovery of any related land development costs from Canada.

10. Accounts payable and accrued liabilities

	1991	1990
	(thousands of dollars)	
Accounts payable	$ 9,443	$ 10,339
Accrued liabilities	17,604	14,121
Current portion of provision for employee termination benefits	6,666	5,504
Contractors' holdbacks and security deposits	974	1,081
Current portion of long-term debt (Note 11)	839	912
Legislative Assembly Retirement Allowances (Note 14)	-	1,901
	$ 35,526	$ 33,858

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

11. Long-term debt

	1991	1990
	(thousands of dollars)	
Loans from Canada, repayable in annual instalments until the year 2007, bearing interest at an average annual rate of 9.0%	$ 7,944	$ 8,752
Other debentures, repayable in semi-annual instalments until the year 2003, bearing interest at an average rate of 12.9%	1,368	1,472
	9,312	10,224
Less current portion of long-term debt (Note 10)	839	912
	$ 8,473	$ 9,312

Principal repayment and interest requirements over the next five years on outstanding loans are as follows:

	Principal	Interest	Total
		(thousands of dollars)	
1992	$ 839	$ 919	$ 1,758
1993	852	836	1,688
1994	877	751	1,628
1995	829	664	1,493
1996	541	578	1,119

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

12. Road Equipment Reserve Fund

The Road Equipment Reserve Fund is operated under the authority of the Financial Administration Act (Yukon). Its balance is not to exceed five million dollars. Charges for the use of road equipment are on a cost recovery basis and are reflected as expenditures of user departments. Charges for the use of equipment are credited to the Fund together with the proceeds from the sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Fund when incurred.

	1991	1990
	(thousands of dollars)	
Charges for use of equipment	$ 11,469	$ 10,940
Operating expenditures	9,105	8,841
Net income for use of equipment	2,364	2,099
Proceeds on sale of equipment	93	27
Purchase of equipment	(1,901)	(2,103)
Increase during the year	556	23
Balance at beginning of the year	2,568	2,545
Balance at end of the year	$ 3,124	$ 2,568

13. Grant from Canada

	1991	1990
	(thousands of dollars)	
Per implementation agreement	$ 216,018	$ 188,357
Adjustments in respect of:		
Formula financing escalators	60	1,503
Tax effort adjustment	(1,203)	-
Own source revenues and recoveries	3,780	(47)
Grant from Canada per Schedule of Revenues (Schedule A)	$ 218,655	$ 189,813

The Government receives a grant from Canada according to an agreed formula. The initial Formula Financing Agreement with Canada was for a period of five years ending March 31, 1990. Subsequently, the agreement was revised and extended for another five years beginning April 1, 1990. The major change in the new agreement is the inclusion of a tax effort adjustment in the calculation of the grant.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

14. Pension plans

a) Public Service Superannuation Plan

Contributions are made by the Government and its employees in equal amounts to the Public Service Superannuation Plan of the Government of Canada. The Government's contribution is recorded on a current basis and represents the total liability of the Government.

b) Legislative Assembly Retiring Allowance Plan

The Yukon Legislative Assembly Retirement Allowances Act (Yukon), effective in 1984, established a non-contributory, defined benefit pension plan for members of the Yukon Legislative Assembly. Contributions are recorded on a current basis. The cost is actuarially computed based on a number of assumptions about future events, such as inflation rates, interest rates, salary, indemnity and expense allowance increases and member retirement and mortality. The assumptions used reflect the Government's best estimate of expected long-term rates and short-term forecasts.

The Plan provides pensions based on 2.5% of the best three year average pensionable earnings for each year of service. There is a six year vesting requirement and pensions are indexed to the Consumer Price Index. There is also provision for payment of lump sum death and severance allowances.

The average age of the sixteen active members covered by the Plan is 48.5. There are currently two former members receiving pension benefits and four former members who are entitled to deferred pension benefits.

An actuarial valuation for accounting purposes of the Legislative Assembly Retirement Allowance Plan was completed as at March 31, 1990.

The total pension related expenditure recorded during the year and included in the expenditures of the Legislative Assembly is $232,000 (1990 - $1,901,000). Actual benefits paid in the year were $31,000 (1990 - $29,000).

The total retirement allowances liability at March 31, 1991 includes the following components:

	1991	1990
	(thousands of dollars)	
Provided for in trust assets (Note 15)	$ 2,694	$ 316
Included in accounts payable and accrued liabilities (Note 10)	-	1,901
Total benefit obligation	$ 2,694	$ 2,217

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

15. Trust assets and liabilities

The Government administers trust accounts on behalf of third parties which are not included in the Government's assets and liabilities. These principally comprise cash and short-term investments. Any other assets held under administration such as property, securities and valuables are reflected in the trust accounts only upon conversion to cash. Trust accounts also include funds set aside for the Legislative Assembly Retirement Allowance Plan.

	1991	1990
	(thousands of dollars)	
Legislative Assembly Retirement Allowances (Note 14)	$ 2,694	$ 316
Lottery Commission	1,791	1,720
Public Administrator	1,005	1,383
Supreme Court	576	947
Other	684	239
	$ 6,750	$ 4,605

16. Main Estimates

The Main Estimates comparative figures are from the Main Estimates approved in the Legislative Assembly in the spring session of 1990 and therefore these figures do not reflect changes arising from the tabling of the Supplementary Estimates.

17. Commitments

At March 31, 1991 the estimated cost of completing all approved major capital projects over the next three years was $17.9 million. At that date, the Government had outstanding contractual obligations related to these projects of $8.9 million.

At March 31, 1991 the Government had annual building lease commitments of $2,970,000 consisting of $2,408,000 for rental costs and $562,000 for operating costs. These leases are generally for three year terms.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

18. Over-expenditure

During the year the following votes were over-expended:

	(thousands of dollars)
Operations and maintenance	
Education	$ 1,263
Women's Directorate	3

Over-expenditure of votes contravenes subsection 17(2) of the Financial Administration Act (Yukon) which specifies that "a vote does not authorize any payment to be made in excess of the amount specified in the vote".

19. Guarantees

The Government has guaranteed repayment of loans payable by the Yukon Housing Corporation of $20.5 million and the debts of the Yukon Development Corporation of $52.5 million.

20. Transfer of programs

The Government has entered into negotiation with Canada for the transfer of certain programs currently operated by Canada in the Yukon. Negotiations are proceeding for the transfer of Health Services to the Government of Yukon. Any transfers to the Government will depend on certain conditions including funding requirements.

21. Land claims

Agreement on Yukon Indian land claims was reached by negotiators for the Government, Canada and the Council for Yukon Indians on November 8, 1988. An umbrella Final Agreement was signed by the negotiators on March 31, 1990. This Final Agreement further defines and clarifies various aspects of the land claims settlement process. Negotiation has been proceeding with Indian bands on an individual basis. One final agreement has been reached to date.

The Government has committed to contributing about $6.75 million towards certain implementation costs on land claims settlement over a period of ten years, of which an amount of $1 million was spent in 1991.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1991

22. Contingencies

In the normal course of operations, the Government is subject to legal claims, the effect of which cannot be determined until they are settled or dismissed. As at March 31, 1991 the Government estimated the total claimed amount to be about $3 million. No liability has been admitted. No provision for claims is included in these financial statements.

23. Related parties

Related party transactions not disclosed elsewhere in the financial statements are as follows:

	(thousands of dollars)
Revenue/Recoveries from:	
Compensation Fund (Yukon)	$ 288
Yukon Development Corporation	5
	$ 293
Expenditures to:	
Yukon College	$ 9,279
Yukon Development Corporation	3,900
Compensation Fund (Yukon)	1,122
Yukon Legal Services Society	873
Yukon Human Rights Commission	266
	$ 15,440

Comparation figures for 1990 have not been provided as the necessary financial data was not available.

24. Adjustment of Yukon Housing Corporation grant

The Yukon Housing Corporation grant was overstated in 1990 as financing for a number of capital projects completed at March 31, 1990 was received subsequent to the year end. The effect of the adjustment has been to increase the amount due from Yukon Housing Corporation and the surplus in 1990 by $1,675,000.

25. Comparative figures

Certain comparative figures for 1990 have been reclassified to conform with the 1991 presentation.

GOVERNMENT OF THE YUKON TERRITORY — Schedule A

Schedule of Revenues
for the year ended March 31, 1991

	1991		1990
	Main Estimates	Actual	Actual
	(Note 16)	(thousands of dollars)	
Grant from Canada (Note 13)	$ 202,044	$ 218,655	$ 189,813
Taxes and general revenue			
Income taxes	29,115	32,549	32,810
Other taxes	12,288	12,113	11,846
Interest - bank and other	4,505	6,421	7,542
Yukon Liquor Corporation - net income	5,715	5,895	5,925
Licences, permits and fees	4,460	4,733	4,072
Liquor taxes	2,079	2,071	2,031
Gain on sale of lots	-	440	345
Fines	201	309	342
Other revenues	29	169	147
	58,392	64,700	65,060
Transfer payment from Canada Established Programs Financing	11,000	10,111	9,569
	$ 271,436	$ 293,466	$ 264,442

GOVERNMENT OF THE YUKON TERRITORY

Schedule B

Schedule of Recoveries
for the year ended March 31, 1991

	1991		1990
	Main Estimates	Actual	Actual
	(Note 16)	(thousands of dollars)	
Operations and maintenance			
Health and Social Services	$ 13,336	$ 16,237	$ 13,788
Community and Transportation Services	15,849	15,391	12,518
Education	2,636	2,571	3,160
Renewable Resources	1,208	1,388	1,230
Executive Council Office	945	1,308	857
Justice	1,177	1,251	1,059
Government Services	143	193	150
Tourism	20	26	30
Women's Directorate	-	9	-
Finance	6	6	6
Interest	1,026	1,126	1,130
	$ 36,346	$ 39,506	$ 33,928
Capital			
Community and Transportation Services	$ 19,081	$ 4,530	$ 10,020
Economic Development	4,771	2,300	3,107
Renewable Resources	344	368	337
Government Services	531	293	416
Executive Council Office	-	40	-
Tourism	-	2	-
Justice	-	-	31
	$ 24,727	7,533	13,911
Less: Community and Transportation Services land recoveries transferred to land held for sale		2,242	1,005
Community and Transportation Services local improvement recoveries transferred to long-term receivables		33	-
Economic Development loan payments transferred to long-term receivables		825	376
		$ 4,433	$ 12,530

GOVERNMENT OF THE YUKON TERRITORY

Schedule C

Schedule of Expenditures
for the year ended March 31, 1991

	1991	Actual 1991				1990
	Main Estimates	Personnel	Transfer Payments	Other	Total Expenditures	Actual
	(Note 16)	(thousands of dollars)				
Operations and maintenance						
Education	$ 54,134	$ 34,726	$ 14,496	$ 10,110	$ 59,332	$ 52,561
Health and Social Services	54,428	11,801	27,820	17,623	57,244	51,750
Community and Transportation Services	53,440	19,819	9,423	26,045	55,287	48,685
Justice	21,094	9,134	1,876	12,835	23,845	21,153
Government Services	18,058	9,791	-	9,091	18,882	17,135
Renewable Resources	10,954	6,910	412	3,536	10,858	9,361
Public Service Commission	7,866	2,917	-	4,684	7,601	5,858
Executive Council Office	6,235	4,077	515	1,976	6,568	5,514
Tourism	4,630	1,888	921	1,989	4,798	4,013
Finance	4,311	2,732	1,187	273	4,192	4,022
Yukon Housing Corporation	3,677	-	3,176	-	3,176	2,851
Economic Development	2,669	1,795	61	651	2,507	2,319
Legislative Assembly	1,910	1,736	-	349	2,085	3,648
Women's Directorate	333	177	27	142	346	310
Interest on Loans	1,209	-	-	875	875	1,270
	$ 244,948	$ 107,503	$ 59,914	$ 90,179	$ 257,596	$ 230,450

GOVERNMENT OF THE YUKON TERRITORY

Schedule C
Continued

Schedule of Expenditures
for the year ended March 31, 1991

	1991	Actual 1991				1990
	Main Estimates	Personnel	Transfer Payments	Other	Total Expenditures	Actual
	(Note 16)	(thousands of dollars)				(Note 24)
Capital						
Community and Transportation Services	$ 44,399	$ 3,102	$ 13,773	$ 23,074	$ 39,949	$ 43,216
Education	12,064	85	-	19,111	19,196	11,858
Economic Development	10,840	780	8,425	389	9,594	11,880
Government Services	4,670	961	-	3,860	4,821	7,503
Tourism	1,350	632	509	410	1,551	1,819
Health and Social Services	4,470	58	981	460	1,499	2,415
Renewable Resources	1,124	364	-	812	1,176	1,840
Yukon Housing Corporation	1,710	-	1,005	-	1,005	1,079
Justice	110	-	-	153	153	171
Executive Council Office	27	-	-	70	70	22
	$ 80,764	$ 5,982	$ 24,693	$ 48,339	79,014	81,803
Less: Community and Transportation Services land development costs transferred to land held for sale					2,911	3,472
local improvement costs transferred to long-term receivables					399	-
Economic Development loans transferred to long-term receivables					2,575	2,051
					$ 73,129	$ 76,280

SECTION II

SUPPLEMENTARY FINANCIAL INFORMATION

(unaudited)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 1

Comparative Schedule of Revenues
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
Taxation			
Income taxes	$ 32,548,536	$ 32,810,481	$ (261,945)
Fuel tax	4,611,009	4,152,643	458,366
Tobacco tax	2,602,908	2,533,736	69,172
School tax	2,266,158	2,181,242	84,916
Liquor tax	2,071,209	2,030,915	40,294
General property tax	1,050,154	1,059,027	(8,873)
Insurance premium tax	550,119	529,198	20,921
Grants-in-lieu of taxes	529,183	494,047	35,136
Public utilities	503,783	895,777	(391,994)
	46,732,059	46,687,066	45,993
Licences, Permits and Fees			
Motor vehicle	3,236,439	2,664,237	572,202
Game and campground	702,078	722,244	(20,166)
Business & professional	428,095	467,902	(39,807)
Community and Transportation	216,538	142,563	73,975
Health	98,090	28,503	69,587
Justice	51,628	46,440	5,188
	4,732,868	4,071,889	660,979
Interest			
Bank and investment	5,443,081	6,834,163	(1,391,082)
Economic Development loans	533,871	344,508	189,363
Land sale agreements	194,355	227,879	(33,524)
Local improvement	132,499	67,750	64,749
Delinquent accounts	117,123	67,949	49,174
	6,420,929	7,542,249	(1,121,320)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 1

Comparative Schedule of Revenues
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
Fines			
Justice	$ 303,770	$ 335,219	$ (31,449)
Library fines	5,414	6,632	(1,218)
	309,184	341,851	(32,667)
Other			
Land lease	98,562	58,094	40,468
Currency exchange	13,588	3,695	9,893
Sales of photographs	10,855	8,411	2,444
Photocopier	7,237	5,827	1,410
Rental of video equipment	3,270	3,709	(439)
Sundry	35,632	68,048	(32,416)
	169,144	147,784	21,360
General			
Yukon Liquor Corporation net income	5,895,550	5,924,655	(29,105)
Gain on sale of lots	440,023	345,158	94,865
	6,335,573	6,269,813	65,760
	$ 64,700,757	$ 65,060,652	$ (359,895)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
School tax	$ 2,286,000	$ (9,000)	$ 2,277,000	$ 2,266,158	$ 10,842
Commercial vehicle licences	1,080,000	255,000	1,335,000	1,155,766	179,234
General property tax	1,016,000	34,000	1,050,000	1,050,154	(154)
Private vehicle licences	848,000	49,000	897,000	693,983	203,017
Bulk comodity fees	540,000	60,000	600,000	681,235	(81,235)
Grant-in-lieu of taxes	511,000	-	511,000	529,183	(18,183)
Gain on sale of lots	-	-	-	440,023	(440,023)
Highway transport licences/permits	255,000	88,000	343,000	374,602	(31,602)
Land sale agreement interest	275,000	-	275,000	194,355	80,645
Protective services fees/permits	110,000	22,000	132,000	160,113	(28,113)
Weigh station fees	105,000	37,000	142,000	149,708	(7,708)
Local improvement interest	-	-	-	132,499	(132,499)
Miscellaneous motor vehicle revenues	76,000	33,000	109,000	107,073	1,927
Land leases	-	-	-	98,562	(98,562)
Taxation interest/penalties	-	210,000	210,000	74,454	135,546
Motor transport board fees	145,000	(68,000)	77,000	71,503	5,497
Land sale fees	-	-	-	56,425	(56,425)
Land purchases penalties	-	-	-	34,113	(34,113)
Highway information signs/permits	2,000	-	2,000	2,569	(569)
Miscellaneous	-	-	-	7,105	(7,105)
	$ 7,249,000	$ 711,000	$ 7,960,000	$ 8,279,583	$ (319,583)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
ECONOMIC DEVELOPMENT					
Business loan interest	$ 10,000	$ -	$ 10,000	$ 517,865	$ (507,865)
YEAP loan interest	-	-	-	19,608	(19,608)
Miscellaneous revenue	-	-	-	1,803	(1,803)
SEAL loan interest	10,000	-	10,000	(3,602)	13,602
	$ 20,000	$ -	$ 20,000	$ 535,674	$ (515,674)
EDUCATION					
Sale of photographs	$ 5,000	$ 13,000	$ 18,000	$ 10,855	$ 7,145
Photocopier	8,000	-	8,000	7,237	763
Library fines	5,000	-	5,000	5,414	(414)
Rental of equipment	4,000	(1,000)	3,000	3,270	(270)
Curriculum development	-	-	-	45	(45)
	$ 22,000	$ 12,000	$ 34,000	$ 26,821	$ 7,179

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
FINANCE					
Operating grant	$ 202,044,000	$ 11,312,000	$ 213,356,000	$ 218,655,168	$ (5,299,168)
Personal income tax	23,780,000	1,781,000	25,561,000	25,976,775	(415,775)
EPF grant	11,000,000	(889,000)	10,111,000	10,111,000	-
Corporate income tax	5,335,000	789,000	6,124,000	6,571,761	(447,761)
Interest on loans & investments	4,200,000	1,000,000	5,200,000	5,443,081	(243,081)
Fuel oil tax	4,500,000	(405,000)	4,095,000	4,611,009	(516,009)
Tobacco tax	2,600,000	(150,000)	2,450,000	2,602,908	(152,908)
Insurance premium tax	600,000	(50,000)	550,000	550,119	(119)
Public utilities income tax transfer	775,000	(275,000)	500,000	503,783	(3,783)
Miscellaneous revenue	4,000	-	4,000	22,857	(18,857)
Exchange	4,000	-	4,000	13,588	(9,588)
Interest and penalties	10,000	-	10,000	5,828	4,172
	$ 254,852,000	$ 13,113,000	$ 267,965,000	$ 275,067,877	$ (7,102,877)
HEALTH AND SOCIAL SERVICES					
Prior year YHCIP premiums	$ -	$ -	$ -	$ 66,777	$ (66,777)
Registrations and fees	32,000	1,000	33,000	31,313	1,687
YHCIP penalty interest	-	3,000	3,000	2,728	272
	$ 32,000	$ 4,000	$ 36,000	$ 100,818	$ (64,818)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
JUSTICE					
Fines - Territorial Court	$ 196,000	$ 116,000	$ 312,000	$ 303,770	$ 8,230
Business licences	220,000	10,000	230,000	254,559	(24,559)
Professional licences	166,000	20,000	186,000	173,536	12,464
Sheriff's office	35,000	-	35,000	38,318	(3,318)
Public Administrator fees	15,000	-	15,000	13,310	1,690
	$ 632,000	$ 146,000	$ 778,000	$ 783,493	$ (5,493)
RENEWABLE RESOURCES					
Hunting licences and seals	$ 350,000	$ -	$ 350,000	$ 337,639	$ 12,361
Fishing licences	312,000	(87,000)	225,000	214,182	10,818
Campground permits	160,000	(15,000)	145,000	143,868	1,132
Trapping/fur licences	9,000	(3,000)	6,000	6,389	(389)
Miscellaneous	4,000	-	4,000	3,822	178
	$ 835,000	$ (105,000)	$ 730,000	$ 705,900	$ 24,100

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
YUKON LIQUOR CORPORATION					
Net income	$ 5,715,000	$ (20,000)	$ 5,695,000	$ 5,895,550	$ (200,550)
Liquor tax	2,079,000	-	2,079,000	2,071,209	7,791
	$ 7,794,000	$ (20,000)	$ 7,774,000	$ 7,966,759	$ (192,759)
TOTALS	$ 271,436,000	$ 13,861,000	$ 285,297,000	$ 293,466,925	$ (8,169,925)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
EXECUTIVE COUNCIL OFFICE			
Operations and maintenance			
Aboriginal language program	$ 679,856	$ 500,000	$ 179,856
French language program	374,880	324,709	50,171
Statistics Canada	233,485	7,806	225,679
Canada Service Bureau/Inquiry Centre	19,965	18,150	1,815
Land claims secretariat	-	5,050	(5,050)
Office of devolution	-	1,140	(1,140)
	$ 1,308,186	$ 856,855	$ 451,331
Capital			
Aboriginal language program	$ 40,144	$ -	$ 40,144
COMMUNITY AND TRANSPORTATION SERVICES			
Operations and maintenance			
Alaska Highway agreement - DPW	$ 12,384,883	$ 10,038,052	$ 2,346,831
Airports - MOT	870,394	841,437	28,957
National safety code	450,998	312,425	138,573
Sports, arts and recreation	446,168	195,055	251,113
Other recoverable services	302,290	483,468	(181,178)
Emergency measures - response	259,262	-	259,262
Municipal tax assessment services	221,463	183,756	37,707
Water and sewer	186,343	162,858	23,485
VHF radio system	89,064	113,076	(24,012)
Emergency measures - National Defense	80,982	11,037	69,945
Mosquito control	35,445	33,594	1,851
Highways employee housing	24,420	23,283	1,137
Mobile enforcement	21,830	-	21,830
Transportation of dangerous goods	-	77,409	(77,409)
Fire protection transfer fees	-	4,950	(4,950)
Sundry	16,966	38,186	(21,220)
	$ 15,390,508	$ 12,518,586	$ 2,871,922

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
COMMUNITY AND TRANSPORTATION SERVICES			
Capital			
Land development	$ 2,252,884	$ 1,004,794	$ 1,248,090
Airports - MOT	1,036,970	29,501	1,007,469
VHF replacement	1,020,633	-	1,020,633
Rural electrification	102,193	45,269	56,924
Water and sewer	60,140	19,222	40,918
Emergency measures	37,000	-	37,000
Block funding project assistance	20,516	79,028	(58,512)
Engineering services agreement	-	8,717,850	(8,717,850)
Whitehorse waterfront	-	1	(1)
Communications - JEPP	-	124,000	(124,000)
	4,530,336	10,019,665	(5,489,329)
Less: Land recoveries transferred to land held for sale	2,241,884	1,004,794	1,237,090
Local improvement recoveries transferred to long-term receivables	33,837	-	33,837
	$ 2,254,615	$ 9,014,871	$ (6,760,256)
ECONOMIC DEVELOPMENT			
Capital			
Economic development agreement	$ 1,395,390	$ 2,431,486	$ (1,036,096)
Business development fund	419,196	484,503	(65,307)
Saving energy action loan	352,690	172,497	180,193
Northern oil & gas action plan	133,081	-	133,081
Yukon energy alternatives program	-	18,392	(18,392)
	2,300,357	3,106,878	(806,521)
Less loan payments transferred to long-term receivables	825,350	375,688	449,662
	$ 1,475,007	$ 2,731,190	$ (1,256,183)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
EDUCATION			
Operation and maintenance			
French language programs	$ 1,078,193	$ 1,086,228	$ (8,035)
Yukon College - course fees	1,075,982	964,997	110,985
Occupational training	204,152	214,477	(10,325)
Student accommodation	65,835	68,125	(2,290)
DND - overseas teachers	35,111	23,070	12,041
Math/science tutor/aid program	33,955	-	33,955
Start initiative	25,000	-	25,000
Staff accommodation	19,518	20,531	(1,013)
Yukon Teacher's Association	15,670	16,629	(959)
Summer computer camp	6,990	5,880	1,110
Canada student loans	4,526	-	4,526
Native teacher training	3,766	-	3,766
Occupational training certification	1,483	1,811	(328)
Recovery - vandalism	684	805	(121)
Learning Resource Centre	75	-	75
Advanced education - CEIC	-	360,295	(360,295)
Yukon College - cafeteria	-	144,902	(144,902)
Yukon College - bookstore	-	133,299	(133,299)
Yukon College - accommodation	-	86,896	(86,896)
Health and Welfare Canada	-	29,760	(29,760)
Employment incentive program	-	943	(943)
Correspondance courses	-	748	(748)
Archives conference	-	618	(618)
	$ 2,570,940	$ 3,160,014	$ (589,074)
FINANCE			
Operations and maintenance			
Corporations' administration	$ 6,000	$ 6,000	$ -

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
GOVERNMENT SERVICES			
Operations and maintenance			
Rental of property	$ 113,622	$ 102,275	$ 11,347
Queen's Printer	28,077	30,822	(2,745)
Transportation	17,831	-	17,831
Building maintenance	12,703	3,799	8,904
Workstations	9,457	-	9,457
Processing	4,850	2,700	2,150
Deposit forfeitures	3,100	4,048	(948)
Micrographics	2,706	5,793	(3,087)
Custodial	291	269	22
	$ 192,637	$ 149,706	$ 42,931
Capital			
Systems and computing services	$ 132,351	$ 302,512	$ (170,161)
Asset sales	105,084	112,377	(7,293)
Office equipment	25,143	-	25,143
Third party insurance	19,688	1,382	18,306
Building development	10,494	-	10,494
	$ 292,760	$ 416,271	$ (123,511)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
HEALTH AND SOCIAL SERVICES			
Operations and maintenance			
Canada assistance plan	$ 6,002,664	$ 5,026,257	$ 976,407
Native hospital care	3,421,278	1,694,096	1,727,182
Native social services	3,052,123	1,513,278	1,538,845
Vocational rehabilitation	1,122,197	1,098,903	23,294
Native medical care	1,062,440	795,785	266,655
Young Offenders Act	1,010,000	1,180,790	(170,790)
Reciprocal health billings	996,765	916,438	80,327
Senior citizen facilities rentals	784,318	686,595	97,723
Health transfer planning	92,000	589,086	(497,086)
Family allowance	69,281	62,541	6,740
Third party payments	47,733	61,911	(14,178)
Communications aids	44,084	45,373	(1,289)
Medicine Patent Act	24,451	24,220	231
Social assistance & child welfare	15,490	16,801	(1,311)
Miscellaneous health programs	1,500	7,618	(6,118)
Sundry	-	68,095	(68,095)
Allowance for doubtful account	(1,509,121)	-	(1,509,121)
	$ 16,237,203	$ 13,787,787	$ 2,449,416
JUSTICE			
Operations and maintenance			
Legal aid	$ 437,889	$ 400,609	$ 37,280
Occupational health and safety - MCB	268,838	173,936	94,902
French language agreement	170,640	94,700	75,940
Native courtworkers program	123,828	109,547	14,281
Compensation for victims of crime	120,256	80,553	39,703
Victim/witness care unit	50,000	23,892	26,108
Gun control	46,076	60,268	(14,192)
National Parole Board	24,650	31,418	(6,768)
Firearm acquisition permits	7,999	7,190	809
Yukon public legal education	853	68,670	(67,817)
Institutional facilities	124	7,978	(7,854)
	$ 1,251,153	$ 1,058,761	$ 192,392

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
JUSTICE			
Capital			
French language agreement	$ 332	$ 10,738	$ (10,406)
Occupational health and safety	-	20,006	(20,006)
	$ 332	$ 30,744	$ (30,412)
RENEWABLE RESOURCES			
Operations and maintenance			
Inuvialuit final agreement	$ 602,726	$ 564,194	$ 38,532
Yukon land use planning	314,047	363,750	(49,703)
Fisheries recovery	250,000	-	250,000
Wildlife Habitat Canada	149,606	160,664	(11,058)
Canada parks services	25,000	13,000	12,000
Curragh Resources	18,300	15,000	3,300
Foundation for North America Wild Sheep	13,422	17,430	(4,008)
Liard Basin study - DIAND	6,374	-	6,374
Agriculture Canada	4,152	2,500	1,652
Conservation project brochures	3,928	-	3,928
Miscellaneous recoveries	825	-	825
Fur Institute	-	65,063	(65,063)
Trapper education - DIAND	-	24,600	(24,600)
Sale of pelts	-	3,690	(3,690)
	$ 1,388,380	$ 1,229,891	$ 158,489
Capital			
Herschel Island - IFA	$ 322,813	$ 336,466	$ (13,653)
Coal River springs	39,900	-	39,900
Yukon land use planning	5,286	-	5,286
	$ 367,999	$ 336,466	$ 31,533

GOVERNMENT OF THE YUKON TERRITORY — Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
TOURISM			
Operations and maintenance			
National Museum of Canada	$ 25,301	$ 30,500	$ (5,199)
Information services	979	-	979
	$ 26,280	$ 30,500	$ (4,220)
Capital			
Artifact inventory & cataloguing	$ 2,084	$ -	$ 2,084
Conservation projects	-	459	(459)
	$ 2,084	$ 459	$ 1,625
WOMEN'S DIRECTORATE			
Operations and maintenance			
Public information	$ 8,695	$ -	$ 8,695
INTEREST			
Operations and maintenance			
Interest	$ 1,125,610	$ 1,130,403	$ (4,793)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
TOTALS			
Operations and maintenance	$ 39,505,592	$ 33,928,503	$ 5,577,089
Capital	7,534,012	13,910,483	(6,376,471)
	47,039,604	47,838,986	(799,382)
Less: Land recoveries transferred to land held for sale	2,241,884	1,004,794	1,237,090
Local improvement recoveries transferred to long-term receivables	33,837	-	33,837
Loan payments transferred to long-term receivables	825,350	375,688	449,662
	$ 43,938,533	$ 46,458,504	$ (2,519,971)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
EXECUTIVE COUNCIL OFFICE					
Operations and maintenance					
Aboriginal language program	$ 448,000	$ 192,000	$ 640,000	$ 679,856	$ (39,856)
French language program	468,000	-	468,000	374,880	93,120
Statistics Canada	9,000	182,000	191,000	233,485	(42,485)
Canada Service Bureau/Inquiry Centre	20,000	-	20,000	19,965	35
	$ 945,000	$ 374,000	$ 1,319,000	$ 1,308,186	$ 10,814
Capital					
Aboriginal language program	$ -	$ 50,000	$ 50,000	$ 40,144	$ 9,856

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
Operations and maintenance					
Alaska Highway agreement - DPW	$ 12,670,000	$ (670,000)	$ 12,000,000	$ 12,384,883	$ (384,883)
Airports - MOT	1,896,000	(1,024,000)	872,000	870,394	1,606
National safety code	250,000	250,000	500,000	450,998	49,002
Sport, arts & recreation	180,000	258,000	438,000	446,168	(8,168)
Other recoverable services	331,000	-	331,000	302,290	28,710
Emergency measures - response	-	254,000	254,000	259,262	(5,262)
Municipal tax assessment services	186,000	(4,000)	182,000	221,463	(39,463)
Water and sewer	137,000	-	137,000	186,343	(49,343)
VHF radio system	112,000	(20,000)	92,000	89,064	2,936
Emergency measures - National Defense	29,000	52,000	81,000	80,982	18
Mosquito control	35,000	-	35,000	35,445	(445)
Highways employee housing	23,000	-	23,000	24,420	(1,420)
Mobile enforcement	-	22,000	22,000	21,830	170
Sundry	-	-	-	16,966	(16,966)
	$ 15,849,000	$ (882,000)	$ 14,967,000	$ 15,390,508	$ (423,508)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
Capital					
Land development	$ 7,165,000	$ 1,070,000	$ 8,235,000	$ 2,252,884	$ 5,982,116
Airports - MOT	2,511,000	(1,168,000)	1,343,000	1,036,970	306,030
VHF replacement	115,000	906,000	1,021,000	1,020,633	367
Rural electrification	150,000	368,000	518,000	102,193	415,807
Water and sewer	31,000	3,000	34,000	60,140	(26,140)
Emergency measures	4,000	43,000	47,000	37,000	10,000
Block funding project assistance	-	18,000	18,000	20,516	(2,516)
Engineering services agreement	9,105,000	(9,105,000)	-	-	-
	$ 19,081,000	$ (7,865,000)	$ 11,216,000	4,530,336	$ 6,685,664
Less: Land recoveries transferred to land held for sale				2,241,884	
Local improvement recoveries transferred to long-term receivables				33,837	
				$ 2,254,615	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
ECONOMIC DEVELOPMENT					
Capital					
Energy and mines					
Saving energy action loan	$ 435,000	$ 136,000	$ 571,000	$ 352,690	$ 218,310
Yukon energy alternatives program	320,000	-	320,000	-	320,000
Economic, policy, planning and research					
Economic development agreement	1,218,000	(788,000)	430,000	362,563	67,437
Northern oil & gas action plan	-	130,000	130,000	133,081	(3,081)
Economic programs					
Economic development agreement	-	1,244,000	1,244,000	1,032,827	211,173
Business development fund	2,798,000	180,000	2,978,000	419,196	2,558,804
	$ 4,771,000	$ 902,000	$ 5,673,000	2,300,357	$ 3,372,643
Less loan payments transferred to long-term receivables				825,350	
				$ 1,475,007	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
EDUCATION					
Operation and maintenance					
French language programs	$ 1,027,000	$ 172,000	$ 1,199,000	$ 1,078,193	$ 120,807
Yukon College - course fees	1,179,000	-	1,179,000	1,075,982	103,018
Occupational training	223,000	-	223,000	204,152	18,848
Student accommodation	82,000	-	82,000	65,835	16,165
DND - overseas teachers	34,000	-	34,000	35,111	(1,111)
Math/science tutor/aid program	-	53,000	53,000	33,955	19,045
Start initiative	-	25,000	25,000	25,000	-
Staff accommodation	22,000	-	22,000	19,518	2,482
Yukon Teacher's Association	-	-	-	15,670	(15,670)
Summer computer camp	6,000	1,000	7,000	6,990	10
Canada student loans	-	-	-	4,526	(4,526)
Native teacher training	-	24,000	24,000	3,766	20,234
Occupational training certification	2,000	-	2,000	1,483	517
Recovery - vandalism	-	9,000	9,000	684	8,316
Learning Resource Centre	-	-	-	75	(75)
Province of Alberta - staff secondment	61,000	-	61,000	-	61,000
	$ 2,636,000	$ 284,000	$ 2,920,000	$ 2,570,940	$ 349,060
Capital					
Yukon Arts Centre	$ -	$ 500,000	$ 500,000	$ -	$ 500,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
FINANCE					
Operations and maintenance					
Corporations' administration	$ 6,000	$ -	$ 6,000	$ 6,000	$ -
GOVERNMENT SERVICES					
Operations and maintenance					
Rental of property	$ 91,000	$ 22,000	$ 113,000	$ 113,622	$ (622)
Queen's printer	34,000	-	34,000	28,077	5,923
Transportation	-	15,000	15,000	17,831	(2,831)
Building maintenance	-	5,000	5,000	12,703	(7,703)
Workstations	18,000	13,000	31,000	9,457	21,543
Processing	-	3,000	3,000	4,850	(1,850)
Deposit forfeitures	-	1,000	1,000	3,100	(2,100)
Micrographics	-	7,000	7,000	2,706	4,294
Custodial	-	1,000	1,000	291	709
	$ 143,000	$ 67,000	$ 210,000	$ 192,637	$ 17,363

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
GOVERNMENT SERVICES					
Capital					
Systems and computing services	$ 400,000	$ (302,000)	$ 98,000	$ 132,351	$ (34,351)
Asset sales	130,000	-	130,000	105,084	24,916
Office equipment	-	38,000	38,000	25,143	12,857
Third party insurance	1,000	-	1,000	19,688	(18,688)
Building development	-	-	-	10,494	(10,494)
	$ 531,000	$ (264,000)	$ 267,000	$ 292,760	$ (25,760)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
HEALTH AND SOCIAL SERVICES					
Operation and maintenance					
Canada assistance plan	$ 4,928,000	$ 1,496,000	$ 6,424,000	$ 6,002,664	$ 421,336
Native hospital care	1,600,000	285,000	1,885,000	3,421,278	(1,536,278)
Native social services	1,462,000	117,000	1,579,000	3,052,123	(1,473,123)
Vocational rehabilitation	1,170,000	-	1,170,000	1,122,197	47,803
Native medical care	850,000	235,000	1,085,000	1,062,440	22,560
Young Offenders Act	1,266,000	-	1,266,000	1,010,000	256,000
Reciprocal health billing	1,000,000	(5,000)	995,000	996,765	(1,765)
Senior citizen facility rentals	483,000	85,000	568,000	784,318	(216,318)
Health transfer planning	398,000	-	398,000	92,000	306,000
Family allowance	59,000	-	59,000	69,281	(10,281)
Communication aids	26,000	19,000	45,000	44,084	916
Third party - hospital care payments	40,000	-	40,000	30,545	9,455
Medicine Patent Act	24,000	-	24,000	24,451	(451)
Social assistance & child welfare	-	1,000	1,000	15,490	(14,490)
Third party - medical care payments	15,000	-	15,000	10,011	4,989
Third party - medical travel payments	5,000	-	5,000	7,177	(2,177)
Miscellaneous health programs	10,000	-	10,000	1,500	8,500
Allowance for doubtful account	-	-	-	(1,509,121)	1,509,121
	$ 13,336,000	$ 2,233,000	$ 15,569,000	$ 16,237,203	$ (668,203)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
JUSTICE					
Operations and maintenance					
Legal aid	$ 409,000	$ 26,000	$ 435,000	$ 437,889	$ (2,889)
Occupational health & safety - MCB	203,000	132,000	335,000	268,838	66,162
French language agreement	216,000	37,000	253,000	170,640	82,360
Native courtworkers program	124,000	-	124,000	123,828	172
Compensation for victims of crime	106,000	108,000	214,000	120,256	93,744
Victim/witness care unit	50,000	-	50,000	50,000	-
Gun control	35,000	8,000	43,000	46,076	(3,076)
National Parole Board	30,000	15,000	45,000	24,650	20,350
Firearms acquisition permits	4,000	-	4,000	7,999	(3,999)
Yukon public legal education	-	1,000	1,000	853	147
Institutional facilities	-	-	-	124	(124)
	$ 1,177,000	$ 327,000	$ 1,504,000	$ 1,251,153	$ 252,847
Capital					
French language agreement	$ -	$ 4,000	$ 4,000	$ 332	$ 3,668
PUBLIC SERVICE COMMISSION					
Operations and maintenance					
Salary recoveries	$ -	$ 52,000	$ 52,000	$ -	$ 52,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
RENEWABLE RESOURCES					
Operations and maintenance					
Inuvialuit final agreement	$ 667,000	$ (43,000)	$ 624,000	$ 602,726	$ 21,274
Yukon land use planning	463,000	(137,000)	326,000	314,047	11,953
Fisheries recovery	-	-	-	250,000	(250,000)
Wildlife Habitat Canada	53,000	147,000	200,000	149,606	50,394
Canada parks services	-	25,000	25,000	25,000	-
Curraugh Resources	-	-	-	18,300	(18,300)
Foundation for North America Wild Sheep	-	13,000	13,000	13,422	(422)
Liard Basin study - DIAND	-	5,000	5,000	6,374	(1,374)
Agriculture Canada	3,000	-	3,000	4,152	(1,152)
Conservation project brochures	-	-	-	3,928	(3,928)
Trapper education - DIAND	22,000	(22,000)	-	-	-
Miscellaneous recoveries	-	-	-	825	(825)
	$ 1,208,000	$ (12,000)	$ 1,196,000	$ 1,388,380	$ (192,380)
Capital					
Herschel Island - IFA	$ 309,000	$ 34,000	$ 343,000	$ 322,813	$ 20,187
Coal River springs	35,000	-	35,000	39,900	(4,900)
Yukon land use planning	-	30,000	30,000	5,286	24,714
	$ 344,000	$ 64,000	$ 408,000	$ 367,999	$ 40,001

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Recoveries by Department
for the year ended March 31, 1991

Schedule 4

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
TOURISM					
Operation and maintenance					
National Museum of Canada	$ 20,000	$ -	$ 20,000	$ 25,301	$ (5,301)
Information services	-	20,000	20,000	979	19,021
	$ 20,000	$ 20,000	$ 40,000	$ 26,280	$ 13,720
Capital					
Artifact inventory & cataloguing	$ -	$ 24,000	$ 24,000	$ 2,084	$ 21,916
WOMEN'S DIRECTORATE					
Operation and maintenance					
Public information	$ -	$ 5,000	$ 5,000	$ 8,695	$ (3,695)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
INTEREST					
Operation and maintenance					
Interest	$ 1,026,000	$ -	$ 1,026,000	$ 1,125,610	$ (99,610)
TOTALS					
Operation and maintenance	$ 36,346,000	$ 2,468,000	$ 38,814,000	$ 39,505,592	$ (691,592)
Capital	24,727,000	(6,585,000)	18,142,000	7,534,012	10,607,988
	$ 61,073,000	$ (4,117,000)	$ 56,956,000	47,039,604	$ 9,916,396
Less: Land recoveries transferred to land held for sale				2,241,884	
Local improvement recoveries transferred to long-term receivables				33,837	
Loan payments transferred to long-term receivables				825,350	
				$ 43,938,533	

GOVERNMENT OF THE YUKON TERRITORY — Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
LEGISLATIVE ASSEMBLY			
Operations and maintenance			
Legislative services	$ 1,366,978	$ 1,320,113	$ 46,865
Legislative Assembly Office	363,728	361,348	2,380
Retirement allowances/death benefits	242,000	1,905,213	(1,663,213)
Elections	111,792	61,048	50,744
	$ 2,084,498	$ 3,647,722	$ (1,563,224)
EXECUTIVE COUNCIL OFFICE			
Operations and maintenance			
Land Claims Secretariat	$ 1,118,845	$ 979,223	$ 139,622
French & aboriginal languages	1,050,587	816,309	234,278
Cabinet support	1,011,929	918,605	93,324
Administration/Secretariat	805,639	735,713	69,926
Bureau of Statistics	727,128	506,337	220,791
Public Affairs Bureau	613,771	585,855	27,916
Constitutional development, devolution & intergovernmental relations	433,395	328,812	104,583
Internal audit & evaluation	342,506	265,762	76,744
Policy & planning	337,978	262,502	75,476
Office of the Commissioner	126,058	114,806	11,252
	$ 6,567,836	$ 5,513,924	$ 1,053,912
Capital			
Aboriginal language equipment	$ 44,294	$ -	$ 44,294
Bureau of Statistics	20,501	10,967	9,534
Public Affairs Bureau	4,937	10,911	(5,974)
	$ 69,732	$ 21,878	$ 47,854

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
COMMUNITY AND TRANSPORTATION SERVICES			
Operations and maintenance			
Transportation	$ 38,144,760	$ 33,101,867	$ 5,042,893
Community services	13,542,376	12,276,017	1,266,359
Policy, planning and administration	1,566,993	1,252,436	314,557
Lands	968,078	1,119,919	(151,841)
Municipal engineering	719,183	682,807	36,376
Communications	345,719	251,726	93,993
	$ 55,287,109	$ 48,684,772	$ 6,602,337
Capital			
Transportation	$ 18,829,275	$ 18,981,646	$ (152,371)
Community services	14,891,157	15,432,608	(541,451)
Lands	3,225,028	3,836,446	(611,418)
Communications	2,986,377	2,396,136	590,241
Block funding project assistance	17,275	-	17,275
Land write-off	-	2,569,357	(2,569,357)
	39,949,112	43,216,193	(3,267,081)
Less: Land development costs transferred to land held for sale	2,910,737	3,472,605	(561,868)
Local improvement costs transferred to long-term receivables	399,306	-	399,306
	$ 36,639,069	$ 39,743,588	$ (3,104,519)
ECONOMIC DEVELOPMENT MINES AND SMALL BUSINESS			
Operations and maintenance			
Economic policy, planning and research	$ 1,134,518	$ 1,050,124	$ 84,394
Administration	539,432	526,817	12,615
Economic programs	465,908	399,619	66,289
Energy and mines	367,494	341,829	25,665
	$ 2,507,352	$ 2,318,389	$ 188,963

GOVERNMENT OF THE YUKON TERRITORY — Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
ECONOMIC DEVELOPMENT MINES AND SMALL BUSINESS			
Capital			
Economic programs	$ 6,936,439	$ 6,753,261	$ 183,178
Energy and mines	2,000,680	1,982,254	18,426
Economic policy, planning and research	657,291	3,144,732	(2,487,441)
	9,594,410	11,880,247	(2,285,837)
Less loans transferred to long-term receivables	2,574,570	2,050,770	523,800
	$ 7,019,840	$ 9,829,477	$ (2,809,637)
EDUCATION			
Operations and maintenance			
Public schools	$ 41,565,053	$ 36,584,368	$ 4,980,685
Advanced education	15,024,680	13,484,914	1,539,766
Libraries and archives	1,670,526	1,491,023	179,503
Finance and administration	1,071,403	1,000,907	70,496
	$ 59,331,662	$ 52,561,212	$ 6,770,450
Capital			
Public schools	$ 12,552,530	$ 6,279,201	$ 6,273,329
Finance and administration	3,175,272	237,823	2,937,449
Libraries and archives	2,193,999	2,377,175	(183,176)
Advanced education	1,274,461	2,964,096	(1,689,635)
	$ 19,196,262	$ 11,858,295	$ 7,337,967
FINANCE			
Operations and maintenance			
Treasury	$ 3,788,709	$ 3,601,466	$ 187,243
H.C.B. supplementary benefits	360,878	362,288	(1,410)
Allowance - bad debts	42,861	58,588	(15,727)
	$ 4,192,448	$ 4,022,342	$ 170,106

GOVERNMENT OF THE YUKON TERRITORY — Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
GOVERNMENT SERVICES			
Operations and maintenance			
Property management	$ 9,588,915	$ 8,745,086	$ 843,829
Supply services	3,889,354	3,624,521	264,833
Systems and computing services	3,642,041	3,244,752	397,289
Administration	1,765,297	1,507,080	258,217
Central stores inventory adjustment	(3,524)	13,650	(17,174)
	$ 18,882,083	$ 17,135,089	$ 1,746,994
Capital			
Property management	$ 2,909,817	$ 3,745,848	$ (836,031)
Systems and computing services	1,065,567	2,702,261	(1,636,694)
Supply services	801,972	1,055,093	(253,121)
Administration	43,491	-	43,491
	$ 4,820,847	$ 7,503,202	$ (2,682,355)
HEALTH AND SOCIAL SERVICES			
Operations and maintenance			
Health services	$ 32,843,562	$ 31,105,074	$ 1,738,488
Social services	8,784,611	7,462,942	1,321,669
Family & children's services	6,458,916	5,580,474	878,442
Regional services	3,457,960	3,230,207	227,753
Juvenile justice	3,208,842	2,890,890	317,952
Policy, planning and administration	2,034,008	1,480,723	553,285
Sundry	456,474	-	456,474
	$ 57,244,373	$ 51,750,310	$ 5,494,063

GOVERNMENT OF THE YUKON TERRITORY — Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
HEALTH AND SOCIAL SERVICES			
Capital			
Health services	$ 443,018	$ 727,934	$ (284,916)
Family & children's services	414,687	460,805	(46,118)
Social services	274,101	40,188	233,913
Juvenile justice	196,289	1,085,477	(889,188)
Regional services	164,408	100,514	63,894
Policy, planning & administration	6,800	-	6,800
	$ 1,499,303	$ 2,414,918	$ (915,615)
JUSTICE			
Operations and maintenance			
Solicitor General	$ 14,653,339	$ 12,851,428	$ 1,801,911
Court services	2,920,564	2,737,933	182,631
Attorney General	2,449,611	2,024,241	425,370
Justice services	2,380,615	2,168,922	211,693
Administration	934,666	902,215	32,451
Human rights	283,053	222,340	60,713
Policy and planning	223,410	246,110	(22,700)
	$ 23,845,258	$ 21,153,189	$ 2,692,069
Capital			
Justice services	$ 72,355	$ 7,189	$ 65,166
Court services	41,773	70,726	(28,953)
Solicitor General	28,418	50,865	(22,447)
Administration	5,621	31,894	(26,273)
Attorney General	4,546	10,739	(6,193)
	$ 152,713	$ 171,413	$ (18,700)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
PUBLIC SERVICE COMMISSION			
Operations and maintenance			
Leave accruals	$ 2,869,723	$ 2,295,116	$ 574,607
Recruitment & training	1,628,266	1,361,779	266,487
Labour relations	613,894	541,050	72,844
Positive employment program	593,903	344,875	249,028
Workers' compensation fund	586,006	141,680	444,326
Compensation	466,895	448,877	18,018
Systems & administration	429,829	408,950	20,879
Employee records & pensions	412,192	315,384	96,808
	$ 7,600,708	$ 5,857,711	$ 1,742,997
RENEWABLE RESOURCES			
Operations and maintenance			
Fish & wildlife	$ 4,733,988	$ 4,229,056	$ 504,932
Parks, resources & regional planning	2,309,337	2,169,388	139,949
Policy and planning	1,706,647	1,000,250	706,397
Administration	1,146,276	1,080,066	66,210
Inuvialuit Final Agreement	615,519	556,684	58,835
Agriculture	346,503	325,618	20,885
	$ 10,858,270	$ 9,361,062	$ 1,497,208
Capital			
Parks, resources & regional planning	$ 878,955	$ 1,145,391	$ (266,436)
Administration	155,689	362,078	(206,389)
Agriculture	97,481	101,493	(4,012)
Policy & planning	43,907	100,266	(56,359)
Fish & wildlife	-	130,230	(130,230)
	$ 1,176,032	$ 1,839,458	$ (663,426)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
TOURISM			
Operations and maintenance			
Marketing	$ 3,120,495	$ 2,650,599	$ 469,896
Administration	745,411	454,611	290,800
Heritage	597,673	517,553	80,120
Development	334,290	390,433	(56,143)
	$ 4,797,869	$ 4,013,196	$ 784,673
Capital			
Heritage	$ 1,046,348	$ 1,533,152	$ (486,804)
Marketing	316,813	78,295	238,518
Development	187,633	207,074	(19,441)
	$ 1,550,794	$ 1,818,521	$ (267,727)
WOMEN'S DIRECTORATE			
Operations and maintenance			
Public information, policy & program development	$ 345,701	$ 309,574	$ 36,127
LOAN INTEREST			
Operations and maintenance			
Interest	$ 875,307	$ 1,270,408	$ (395,101)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 5

Comparative Schedule of Expenditures
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
YUKON HOUSING CORPORATION			
Operations and maintenance			
Expenditures	$ 3,176,000	$ 2,851,000	$ 325,000
Capital			
Central and housing services	$ 1,005,000	$ 1,079,000	$ (74,000)
TOTALS			
Operations and maintenance	$ 257,596,474	$ 230,449,900	$ 27,146,574
Capital	79,014,205	81,803,125	(2,788,920)
	336,610,679	312,253,025	24,357,654
Less: Land development costs transferred to land held for sale	2,910,737	3,472,605	(561,868)
Local improvement costs transferred to long-term receivables	399,306	-	399,306
Loans transferred to long-term receivables	2,574,570	2,050,770	523,800
	$ 330,726,066	$ 306,729,650	$ 23,996,416

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
LEGISLATIVE ASSEMBLY					
Operations and maintenance					
Legislative services	$ 1,450,000	$ 9,000	$ 1,459,000	$ 1,366,978	$ 92,022
Legislative Assembly Office	378,000	23,000	401,000	363,728	37,272
Retirement allowances/death benefits	28,000	214,000	242,000	242,000	-
Elections	54,000	97,000	151,000	111,792	39,208
	$ 1,910,000	$ 343,000	$ 2,253,000	$ 2,084,498	$ 168,502

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EXECUTIVE COUNCIL OFFICE					
Operations and maintenance					
Land Claims Secretariat	$ 994,000	$ 185,000	$ 1,179,000	$ 1,118,845	$ 60,155
French & aboriginal languages	916,000	209,000	1,125,000	1,050,587	74,413
Cabinet support	990,000	48,000	1,038,000	1,011,929	26,071
Administration/Secretariat	755,000	26,000	781,000	805,639	(24,639)
Bureau of Statistics	550,000	207,000	757,000	727,128	29,872
Public Affairs Bureau	660,000	19,000	679,000	613,771	65,229
Constitutional development, devolution & intergovernmental relations	546,000	15,000	561,000	433,395	127,605
Internal audit & evaluation	363,000	14,000	377,000	342,506	34,494
Policy & planning	341,000	15,000	356,000	337,978	18,022
Office of the Commissioner	120,000	3,000	123,000	126,058	(3,058)
Plebiscites	1	-	1	-	1
Public inquiries	1	-	1	-	1
	$ 6,235,002	$ 741,000	$ 6,976,002	$ 6,567,836	$ 408,166
Capital					
Aboriginal language equipment	$ -	$ 50,000	$ 50,000	$ 44,294	$ 5,706
Bureau of Statistics	22,000	-	22,000	20,501	1,499
Public Affairs Bureau	5,000	-	5,000	4,937	63
	$ 27,000	$ 50,000	$ 77,000	$ 69,732	$ 7,268

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
COMMUNITY AND TRANSPORTATION SERVICES					
Operations and maintenance					
Transportation	$ 36,577,000	$ 1,356,000	$ 37,933,000	$ 38,144,760	$ (211,760)
Community services	13,007,000	717,000	13,724,000	13,542,376	181,624
Policy, planning and administration	1,657,000	7,000	1,664,000	1,566,993	97,007
Lands	1,068,000	(72,000)	996,000	968,078	27,922
Municipal engineering	771,000	17,000	788,000	719,183	68,817
Communications	360,000	35,000	395,000	345,719	49,281
	$ 53,440,000	$ 2,060,000	$ 55,500,000	$ 55,287,109	$ 212,891
Capital					
Transportation	$ 20,358,000	$ 63,000	$ 20,421,000	$ 18,829,275	$ 1,591,725
Community services	15,041,000	2,501,000	17,542,000	14,891,157	2,650,843
Lands	7,831,000	1,172,000	9,003,000	3,225,028	5,777,972
Communications	1,169,000	1,975,000	3,144,000	2,986,377	157,623
Block funding project assistance	-	18,000	18,000	17,275	725
	$ 44,399,000	$ 5,729,000	$ 50,128,000	39,949,112	$ 10,178,888
Less: Land development costs transferred to land held for sale				2,910,737	
Local improvement costs transferred to long-term receivables				399,306	
				$ 36,639,069	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
ECONOMIC DEVELOPMENT MINES AND SMALL BUSINESS					
Operations and maintenance					
Economic policy, planning and research	$ 1,305,000	$ 48,000	$ 1,353,000	$ 1,134,518	$ 218,482
Administration	557,000	(51,000)	506,000	539,432	(33,432)
Economic programs	408,000	100,000	508,000	465,908	42,092
Energy and mines	399,000	17,000	416,000	367,494	48,506
	$ 2,669,000	$ 114,000	$ 2,783,000	$ 2,507,352	$ 275,648
Capital					
Economic programs	$ 7,300,000	$ 2,571,000	$ 9,871,000	$ 6,936,439	$ 2,934,561
Energy and mines	1,800,000	494,000	2,294,000	2,000,680	293,320
Economic policy, planning and research	1,740,000	(993,000)	747,000	657,291	89,709
	$ 10,840,000	$ 2,072,000	$ 12,912,000	9,594,410	$ 3,317,590
Less loans transferred to long-term receivables				2,574,570	
				$ 7,019,840	

Schedule 6

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EDUCATION					
Operations and maintenance	$ 36,984,000	$ 2,556,000	$ 39,540,000	$ 41,565,053	$ (2,025,053)
Public schools	14,435,000	1,134,000	15,569,000	15,024,680	544,320
Advanced education	1,664,000	55,000	1,719,000	1,670,526	48,474
Libraries and archives	1,051,000	190,000	1,241,000	1,071,403	169,597
Finance and administration	$ 54,134,000	$ 3,935,000	$ 58,069,000	$ 59,331,662	$ (1,262,662)
Capital	$ 8,472,000	$ 5,041,000	$ 13,513,000	$ 12,552,530	$ 960,470
Public schools	2,500,000	4,931,000	7,431,000	3,175,272	4,255,728
Finance and administration	694,000	2,063,000	2,757,000	2,193,999	563,001
Libraries and archives	398,000	944,000	1,342,000	1,274,461	67,539
Advanced education	$ 12,064,000	$ 12,979,000	$ 25,043,000	$ 19,196,262	$ 5,846,738

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
FINANCE					
Operations and maintenance					
Treasury	$ 3,873,000	$ 141,000	$ 4,014,000	$ 3,788,709	$ 225,291
W.C.B. supplementary benefits	371,000	-	371,000	360,878	10,122
Allowance - bad debts	67,000	-	67,000	42,861	24,139
Sundry - prior year	1	-	1	-	1
	$ 4,311,001	$ 141,000	$ 4,452,001	$ 4,192,448	$ 259,553

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
GOVERNMENT SERVICES					
Operations and maintenance					
Property management	$ 9,048,000	$ 732,000	$ 9,780,000	$ 9,588,915	$ 191,085
Supply services	3,726,000	239,000	3,965,000	3,889,354	75,646
Systems and computing services	3,664,000	80,000	3,744,000	3,642,041	101,959
Administration	1,620,000	189,000	1,809,000	1,765,297	43,703
Central stores inventory adjustment	-	-	-	(3,524)	3,524
	$ 18,058,000	$ 1,240,000	$ 19,298,000	$ 18,882,083	$ 415,917
Capital					
Property management	$ 3,003,000	$ (48,000)	$ 2,955,000	$ 2,909,817	$ 45,183
Systems and computing services	1,050,000	3,000	1,053,000	1,065,567	(12,567)
Supply services	617,000	200,000	817,000	801,972	15,028
Administration	-	100,000	100,000	43,491	56,509
	$ 4,670,000	$ 255,000	$ 4,925,000	$ 4,820,847	$ 104,153

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
HEALTH AND SOCIAL SERVICES					
Operations and maintenance					
Health services	$ 32,775,000	$ 668,000	$ 33,443,000	$ 32,843,562	$ 599,438
Social services	7,515,000	1,643,000	9,158,000	8,784,611	373,389
Family & children's services	6,379,000	306,000	6,685,000	6,458,916	226,084
Regional services	3,159,000	348,000	3,507,000	3,457,960	49,040
Juvenile justice	2,884,000	101,000	2,985,000	3,208,842	(223,842)
Policy, planning and administration	1,716,000	202,000	1,918,000	2,034,008	(116,008)
Sundry	-	-	-	456,474	(456,474)
	$ 54,428,000	$ 3,268,000	$ 57,696,000	$ 57,244,373	$ 451,627
Capital					
Health services	$ 3,522,000	$ (2,851,000)	$ 671,000	$ 443,018	$ 227,982
Family & children's services	509,000	300,000	809,000	414,687	394,313
Social services	214,000	40,000	254,000	274,101	(20,101)
Juvenile justice	51,000	475,000	526,000	196,289	329,711
Regional services	167,000	75,000	242,000	164,408	77,592
Policy, planning & administration	7,000	-	7,000	6,800	200
	$ 4,470,000	$ (1,961,000)	$ 2,509,000	$ 1,499,303	$ 1,009,697

GOVERNMENT OF THE YUKON TERRITORY — Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
JUSTICE					
Operations and maintenance					
Solicitor General	$ 12,773,000	$ 2,099,000	$ 14,872,000	$ 14,653,339	$ 218,661
Court services	2,804,000	271,000	3,075,000	2,920,564	154,436
Attorney General	2,036,000	573,000	2,609,000	2,449,611	159,389
Justice services	2,059,000	524,000	2,583,000	2,380,615	202,385
Administration	866,000	223,000	1,089,000	934,666	154,334
Human rights	295,000	(10,000)	285,000	283,053	1,947
Policy and planning	261,000	(16,000)	245,000	223,410	21,590
	$ 21,094,000	$ 3,664,000	$ 24,758,000	$ 23,845,258	$ 912,742
Capital					
Justice services	$ 27,000	$ 83,000	$ 110,000	$ 72,355	$ 37,645
Court services	50,000	-	50,000	41,773	8,227
Solicitor General	30,000	-	30,000	28,418	1,582
Administration	3,000	-	3,000	5,621	(2,621)
Attorney General	-	4,000	4,000	4,546	(546)
	$ 110,000	$ 87,000	$ 197,000	$ 152,713	$ 44,287

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
PUBLIC SERVICE COMMISSION					
Operations and maintenance					
Leave accruals	$ 3,100,000	$ (100,000)	$ 3,000,000	$ 2,869,723	$ 130,277
Recruitment & training	1,984,000	(162,000)	1,822,000	1,628,266	193,734
Labour relations	508,000	31,000	539,000	613,894	(74,894)
Positive employment program	604,000	33,000	637,000	593,903	43,097
Workers' compensation fund	307,000	205,000	512,000	586,006	(74,006)
Compensation	511,000	(31,000)	480,000	466,895	13,105
Systems & administration	455,000	(30,000)	425,000	429,829	(4,829)
Employee records & pensions	397,000	30,000	427,000	412,192	14,808
	$ 7,866,000	$ (24,000)	$ 7,842,000	$ 7,600,708	$ 241,292

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
RENEWABLE RESOURCES					
Operations and maintenance					
Fish & wildlife	$ 4,193,000	$ 458,000	$ 4,651,000	$ 4,733,988	$ (82,988)
Parks, resources & regional planning	2,396,000	(77,000)	2,319,000	2,309,337	9,663
Policy and planning	2,192,000	(128,000)	2,064,000	1,706,647	357,353
Administration	1,158,000	44,000	1,202,000	1,146,276	55,724
Inuvialuit Final Agreement	667,000	(32,000)	635,000	615,519	19,481
Agriculture	348,000	12,000	360,000	346,503	13,497
	$ 10,954,000	$ 277,000	$ 11,231,000	$ 10,858,270	$ 372,730
Capital					
Parks, resources & regional planning	$ 874,000	$ 97,000	$ 971,000	$ 878,955	$ 92,045
Administration	125,000	65,000	190,000	155,689	34,311
Agriculture	95,000	7,000	102,000	97,481	4,519
Policy & planning	30,000	16,000	46,000	43,907	2,093
	$ 1,124,000	$ 185,000	$ 1,309,000	$ 1,176,032	$ 132,968

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOURISM					
Operations and maintenance					
Marketing	$ 2,997,000	$ 334,000	$ 3,331,000	$ 3,120,495	$ 210,505
Administration	750,000	20,000	770,000	745,411	24,589
Heritage	545,000	73,000	618,000	597,673	20,327
Development	338,000	19,000	357,000	334,290	22,710
	$ 4,630,000	$ 446,000	$ 5,076,000	$ 4,797,869	$ 278,131
Capital					
Heritage	$ 1,081,000	$ 27,000	$ 1,108,000	$ 1,046,348	$ 61,652
Marketing	44,000	429,000	473,000	316,813	156,187
Development	225,000	8,000	233,000	187,633	45,367
	$ 1,350,000	$ 464,000	$ 1,814,000	$ 1,550,794	$ 263,206
WOMEN'S DIRECTORATE					
Operations and maintenance					
Public information, policy & program development	$ 333,000	$ 10,000	$ 343,000	$ 345,701	$ (2,701)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
INTEREST ON LOANS					
Operations and maintenance					
Interest	$ 1,209,000	$ -	$ 1,209,000	$ 875,307	$ 333,693
YUKON HOUSING CORPORATION					
Operations and maintenance					
Expenditures	$ 3,677,000	$ (128,000)	$ 3,549,000	$ 3,176,000	$ 373,000
Capital					
Central and housing services	$ 1,710,000	$ (400,000)	$ 1,310,000	$ 1,005,000	$ 305,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Expenditures by Department
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOTALS					
Operations and maintenance	$ 244,948,003	$ 16,087,000	$ 261,035,003	$ 257,596,474	$ 3,438,529
Capital	80,764,000	19,460,000	100,224,000	79,014,205	21,209,795
	$ 325,712,003	$ 35,547,000	$ 361,259,003	336,610,679	$ 24,648,324
Less: Land development costs transferred to land held for sale				2,910,737	
Local improvement costs transferred to long-term receivables				399,306	
Loans transferred to long-term receivables				2,574,570	
				$ 330,726,066	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Recoveries of Prior Years' Expenditures
for the year ended March 31, 1991

Department	Over Accruals	Other Recoveries	Total
Community and Transportation Services	$ 401,147	$ 1,513,885	$ 1,915,032
Economic Development	-	135,232	135,232
Education	35,551	29,292	64,843
Government Services	45,301	12,000	57,301
Public Service Commission	23,055	3,000	26,055
Renewable Resources	14,334	-	14,334
Tourism	-	10,580	10,580
Health and Social Services	-	860	860
Executive Council Office	199	-	199
Justice	-	40	40
Finance	-	28	28
	$ 519,587	$ 1,704,917	$ 2,224,504

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
COMMUNITY AND TRANSPORTATION SERVICES					
Capital block funding	$ -	$ 9,972,000	$ 9,972,000	$ 9,972,247	$ (247)
Municipal operating	3,163,000	-	3,163,000	3,163,307	(307)
Grants-in-lieu of property taxes	2,072,000	-	2,072,000	2,108,533	(36,533)
Homeowner	1,363,000	124,000	1,487,000	1,461,538	25,462
Conditional municipal water & sewer	413,000	(80,000)	333,000	311,323	21,677
Community clean-up	4,000	-	4,000	8,342	(4,342)
Hamlet O & M	14,000	-	14,000	5,480	8,520
	$ 7,029,000	$ 10,016,000	$ 17,045,000	$ 17,030,770	$ 14,230
ECONOMIC DEVELOPMENT					
Fur enhancement program (BDF)	$ 20,000	$ 5,000	$ 25,000	$ 20,007	$ 4,993
Chamber of Mines	-	-	-	3,750	(3,750)
	$ 20,000	$ 5,000	$ 25,000	$ 23,757	$ 1,243

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
EDUCATION					
Yukon College	$ 8,698,000	$ 611,000	$ 9,309,000	$ 9,278,600	$ 30,400
Post secondary student	1,034,000	-	1,034,000	1,086,568	(52,568)
Land claims training & implementation	-	1,000,000	1,000,000	1,000,000	-
Adult education general training allowance	568,000	-	568,000	723,377	(155,377)
Native teacher education program	632,000	-	632,000	264,432	367,568
Education reform	-	23,000	23,000	56,045	(33,045)
Post secondary student scholarship	34,000	-	34,000	38,244	(4,244)
Student activity support programs	16,000	-	16,000	32,814	(16,814)
Community library maintenance	26,000	-	26,000	11,150	14,850
Education related organizations	5,000	-	5,000	8,924	(3,924)
Excellence in teaching awards	10,000	-	10,000	8,359	1,641
Library volunteers	2,000	-	2,000	2,240	(240)
Training allowances - apprenticeship	3,000	-	3,000	-	3,000
	$ 11,028,000	$ 1,634,000	$ 12,662,000	$ 12,510,753	$ 151,247
FINANCE					
MCB supplementary benefits	$ 371,000	$ -	$ 371,000	$ 360,878	$ 10,122

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
HEALTH AND SOCIAL SERVICES					
Social assistance	$ 2,619,000	$ 1,614,000	$ 4,233,000	$ 4,003,272	$ 229,728
Day care subsidy program	722,000	-	722,000	906,139	(184,139)
Day care operating	755,000	(114,000)	641,000	441,420	199,580
Yukon senior income supplement	410,000	(25,000)	385,000	384,351	649
Pioneer utility	224,000	26,000	250,000	252,600	(2,600)
Family allowance	53,000	(1,000)	52,000	54,190	(2,190)
Support services to vocational rehabilitation clients	118,000	(55,000)	63,000	51,868	11,132
Cancer patient & medical travel escort subsidies	-	28,000	28,000	36,405	(8,405)
Adoption subsidies	38,000	(2,000)	36,000	35,124	876
Canadian National Institute for the Blind	3,000	-	3,000	3,100	(100)
Youth allowance	-	2,000	2,000	962	1,038
	$ 4,942,000	$ 1,473,000	$ 6,415,000	$ 6,169,431	$ 245,569
JUSTICE					
Human Rights Commission	$ 253,000	$ 13,000	$ 266,000	$ 265,946	$ 54
Institutional facilities inmate allowance	44,000	-	44,000	54,953	(10,953)
	$ 297,000	$ 13,000	$ 310,000	$ 320,899	$ (10,899)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Grants
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
RENEWABLE RESOURCES					
Fur Institute of Canada	$ 20,000	$ (20,000)	$ -	$ 20,000	$ (20,000)
Yukon Fish & Wildlife Enhancement Fund	250,000	-	250,000	-	250,000
College of Veterinary Science	1,000	-	1,000	-	1,000
	$ 271,000	$ (20,000)	$ 251,000	$ 20,000	$ 231,000
TOURISM					
Museums	$ 49,000	$ -	$ 49,000	$ 49,000	$ -
WOMEN'S DIRECTORATE					
Yukon women's groups	$ -	$ -	$ -	$ 14,500	$ (14,500)
Yukon Advisory Council on Women's Issues	-	18,000	18,000	-	18,000
	$ -	$ 18,000	$ 18,000	$ 14,500	$ 3,500
TOTALS	$ 24,007,000	$ 13,139,000	$ 37,146,000	$ 36,499,988	$ 646,012

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
EXECUTIVE COUNCIL OFFICE					
Aboriginal language endowment fund	$ -	$ 217,000	$ 217,000	$ 329,218	$ (112,218)
Association des Franco-Yukonnais	43,000	93,000	136,000	136,608	(608)
YE-SA-TO Communications Society	-	-	-	45,000	(45,000)
Commissioner's entertainment & subsistence allowance	5,000	-	5,000	4,600	400
Council for Yukon Indians	10,000	-	10,000	-	10,000
	$ 58,000	$ 310,000	$ 368,000	$ 515,426	$ (147,426)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
COMMUNITY AND TRANSPORTATION SERVICES					
Various capital funding agreements	$ -	$ -	$ -	$ 2,426,375	$ (2,426,375)
Old Crow grader station funding	-	-	-	720,985	(720,985)
Resource transportation access program	2,280,000	(913,000)	1,367,000	653,451	713,549
Whitehorse Transit	527,000	(14,000)	513,000	496,801	16,199
Municipal/local authorities	520,000	(20,000)	500,000	490,122	9,878
Yukon sport governing bodies	266,000	134,000	400,000	410,902	(10,902)
Dawson water & sewer deficit	293,000	-	293,000	311,323	(18,323)
Other sports groups	184,000	-	184,000	183,350	650
Arts groups	143,000	42,000	185,000	167,387	17,613
Yukon Arts Council	90,000	40,000	130,000	106,500	23,500
Sport Yukon	90,000	30,000	120,000	90,000	30,000
Territorial recreation groups	46,000	12,000	58,000	58,091	(91)
Association of Yukon Communities	100,000	(10,000)	90,000	50,000	40,000
Capital block funding	9,972,000	(9,972,000)	-	-	-
Capital City Commission	50,000	-	50,000	-	50,000
	$ 14,561,000	$ (10,671,000)	$ 3,890,000	$ 6,165,287	$ (2,275,287)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
ECONOMIC DEVELOPMENT					
Community development fund	$ 3,704,000	$ 370,000	$ 4,074,000	$ 2,617,746	$ 1,456,254
Business development fund	3,128,000	420,000	3,548,000	2,313,732	1,234,268
Economic development agreement	1,218,000	933,000	2,151,000	2,068,530	82,470
Yukon mining incentives	-	640,000	640,000	656,770	(16,770)
Energy conservation fund	435,000	136,000	571,000	580,110	(9,110)
Northern oil & gas	-	120,000	120,000	123,081	(3,081)
Placer studies	50,000	-	50,000	50,000	-
Yukon energy alternatives	410,000	-	410,000	44,347	365,653
Woodsmoke control - City of Whitehorse	16,000	-	16,000	7,747	8,253
Energy & mines - centre for resource studies	-	1,000	1,000	1,000	-
Prospector's assistance program	200,000	(200,000)	-	-	-
Exploration incentives	427,000	(427,000)	-	-	-
	$ 9,588,000	$ 1,993,000	$ 11,581,000	$ 8,463,063	$ 3,117,937

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
EDUCATION					
Native language program	$ 620,000	$ (72,000)	$ 548,000	$ 548,086	$ (86)
Curragh Resources	-	500,000	500,000	500,000	-
Community library boards	169,000	-	169,000	177,080	(8,080)
Summer student career development program	159,000	-	159,000	161,088	(2,088)
Canada Yukon summer program (Challenge 90)	150,000	-	150,000	143,792	6,208
Project Wordpower	114,000	-	114,000	124,200	(10,200)
Apprentice incentive marketing program	152,000	-	152,000	109,822	42,178
Yukon Teachers' Association support	58,000	-	58,000	64,249	(6,249)
Student transportation	57,000	-	57,000	62,645	(5,645)
Student accommodation (boarding subsidy)	65,000	-	65,000	60,499	4,501
Teacher training (French bursaries)	8,000	-	8,000	10,561	(2,561)
Yukon Council of Archives	9,000	-	9,000	9,200	(200)
Shad Valley - student entrepreneurs	7,000	-	7,000	7,000	-
Special payments for education-related conferences, programs & special events	10,000	-	10,000	2,790	7,210
Post secondary french language grants	6,000	-	6,000	2,000	4,000
Special programs/administration	-	-	-	1,400	(1,400)
FFL boarding/transportation subsidies	17,000	-	17,000	206	16,794
Land claims training & implementation	1,000,000	(1,000,000)	-	-	-
	$ 2,601,000	$ (572,000)	$ 2,029,000	$ 1,984,618	$ 44,382

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
FINANCE					
Public utilities tax transfer	$ 992,000	$ -	$ 992,000	$ 826,000	$ 166,000
HEALTH AND SOCIAL SERVICES					
Yukon hospital insurance services	$ 16,596,000	$ (58,000)	$ 16,538,000	$ 16,582,277	$ (44,277)
Canada community health services	1,116,000	-	1,116,000	1,116,300	(300)
Child development centre	676,000	11,000	687,000	693,200	(6,200)
Canada children's dental program	392,000	-	392,000	392,000	-
Crossroads Treatment Centre	373,000	-	373,000	373,250	(250)
Yukon Women's Transition Home	367,000	-	367,000	366,850	150
Child care services	400,000	-	400,000	334,366	65,634
VRS - challenge	314,000	(14,000)	300,000	299,457	543
VRS - Tagatha Oh Zhah	-	218,000	218,000	218,494	(494)
Northern health services	209,000	-	209,000	209,000	-
Whitehorse transition home	-	200,000	200,000	200,000	-
Canada environmental health services	184,000	-	184,000	184,000	-
Canada mental health services	183,000	-	183,000	183,400	(400)
Champagne/Aishihik child welfare pilot project	174,000	-	174,000	174,300	(300)
Yukon Family Services	168,000	(5,000)	163,000	162,900	100
Whitehorse Transit (handybus)	91,000	-	91,000	157,913	(66,913)
Safe places	125,000	75,000	200,000	154,650	45,350
Circumpolar health	150,000	-	150,000	150,000	-
Yukon Medical Association - malpractice insurance	100,000	(8,000)	92,000	92,437	(437)
AIDS education - Skookum Jim	-	67,000	67,000	68,770	(1,770)
Dawson shelter	55,000	-	55,000	55,000	-

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
HEALTH AND SOCIAL SERVICES (continued)					
Yukon Social Services Council	$ 40,000	$ 20,000	$ 60,000	$ 52,920	$ 7,080
Yukon Medical Association - continuing education	50,000	-	50,000	50,000	-
Community counselling services	76,000	-	76,000	49,885	26,115
Canada communicable disease control services	43,000	-	43,000	43,000	-
VRS - Learning Disabilities Association	31,000	-	31,000	31,166	(166)
Hospice Society	-	28,000	28,000	28,320	(320)
Yukon employment incentive program	31,000	-	31,000	26,194	4,806
Yukon Council on Aging (information centre)	23,000	-	23,000	23,300	(300)
Line of Life	-	-	-	23,000	(23,000)
Mayo pilot project	-	20,000	20,000	19,900	100
VRS - Special Olympics Association	20,000	-	20,000	19,766	234
VRS - Community Living Association	20,000	-	20,000	19,766	234
Indian child welfare projects	22,000	(3,000)	19,000	18,770	230
Selkirk Indian Band	-	15,000	15,000	15,000	-
Juvenile justice promotion and education	25,000	(10,000)	15,000	14,850	150
ADS - community development project	10,000	-	10,000	9,960	40
Arterial Lateral Sclerosis (ALS - B.C.)	-	-	-	6,350	(6,350)
Yukon College - social development worker training	75,000	(65,000)	10,000	5,682	4,318
Y.A.C.L. respite support	-	15,000	15,000	4,800	10,200
Juvenile justice point system	12,000	(12,000)	-	-	-
Region - community agency/events	5,000	(5,000)	-	-	-
Medical travel escort subsidies	99,000	(99,000)	-	-	-
Safe places/family violence planning	75,000	(75,000)	-	-	-
Family services community development projects	5,000	(5,000)	-	-	-
	$ 22,335,000	$ 310,000	$ 22,645,000	$ 22,631,193	$ 13,807

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
JUSTICE					
Legal aid	$ 818,000	$ 55,000	$ 873,000	$ 873,200	$ (200)
Native courtworkers	248,000	-	248,000	248,000	-
Adult residential centre (Salvation Army)	220,000	12,000	232,000	232,000	-
Victims of crime	120,000	166,000	286,000	202,397	83,603
	$ 1,406,000	$ 233,000	$ 1,639,000	$ 1,555,597	$ 83,403
RENEWABLE RESOURCES					
Resource management & enhancement projects	$ 109,000	$ 74,000	$ 183,000	$ 175,599	$ 7,401
Wildlife Management Advisory Council	124,000	-	124,000	124,000	-
Porcupine Caribou Herd Management Board	48,000	-	48,000	48,000	-
Yukon Trapper's Association	38,000	-	38,000	38,000	-
TIPS program	-	5,000	5,000	5,000	-
Wildlife Health Fund/Canadian Council for Ecological Areas	1,000	-	1,000	1,250	(250)
Demonstration and research projects	-	-	-	395	(395)
Canadian Wildlife Federation	1,000	-	1,000	-	1,000
Indigenous Survival International	20,000	-	20,000	-	20,000
	$ 341,000	$ 79,000	$ 420,000	$ 392,244	$ 27,756

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
TOURISM					
Yukon Anniversaries Commission	$ 255,000	$ -	$ 255,000	$ 255,000	$ -
Museum assistance	250,000	-	250,000	245,529	4,471
Alaska Tourism Marketing Council	300,000	(88,000)	212,000	212,480	(480)
Tourism North (joint tourism marketing with B.C./Alaska)	273,000	(73,000)	200,000	200,000	-
Ft. Selkirk development	115,000	-	115,000	115,000	-
Exhibits assistance	100,000	-	100,000	100,000	-
Tourism Industry Association of Yukon					
- administration	100,000	-	100,000	100,000	-
- convention promotion	75,000	-	75,000	75,000	-
Historic sites maintenance	32,000	-	32,000	31,239	761
Museums curator/director salary support	30,000	-	30,000	29,450	550
Artifact inventory and cataloguing	15,000	-	15,000	12,502	2,498
Visual Arts Acquisition	5,000	-	5,000	5,000	-
Museums training support	1,000	-	1,000	-	1,000
Destination Yukon	295,000	(295,000)	-	-	-
	$ 1,846,000	$ (456,000)	$ 1,390,000	$ 1,381,200	$ 8,800

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Contributions
for the year ended March 31, 1991

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditure	Under (Over) Appropriation
WOMEN'S DIRECTORATE					
Yukon Advisory Council on Women's Issues	$ 18,000	$ (18,000)	$ -	$ 12,000	$ (12,000)
Yukon women's groups	9,000	-	9,000	-	9,000
	$ 27,000	$ (18,000)	$ 9,000	$ 12,000	$ (3,000)
YUKON HOUSING CORPORATION					
Operations and maintenance	$ 3,677,000	$ (200,000)	$ 3,477,000	$ 3,176,000	$ 301,000
Capital	1,710,000	(400,000)	1,310,000	1,005,000	305,000
	$ 5,387,000	$ (600,000)	$ 4,787,000	$ 4,181,000	$ 606,000
TOTALS	$ 59,142,000	$ (9,392,000)	$ 49,750,000	$ 48,107,628	$ 1,642,372

GOVERNMENT OF THE YUKON TERRITORY — Schedule 10

Schedule of Public Debt
for the year ended March 31, 1991

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1990	Retirements	Balance March 31, 1991
Loans Payable - Government of Canada							
Aug 28 1990	Aug 28 1980	191	12.5000	Municipal	$ 16,055	$ 16,055	$ -
Oct 17 1990	Oct 17 1975	141	9.3125	Municipal	117,375	117,375	-
Jan 16 1991	Jan 16 1971	85	7.1875	Municipal	16,083	16,083	-
May 26 1991	May 26 1971	92	6.9375	Municipal	25,498	12,322	13,176
Nov 2 1991	Nov 2 1976	149	9.1250	Municipal	43,895	20,990	22,905
Dec 31 1991	Dec 31 1976	151	9.1250	Municipal	16,241	7,766	8,475
Mar 17 1992	Mar 17 1972	101	6.6875	Municipal	3,876	1,875	2,001
Mar 17 1992	Mar 17 1977	154	8.3750	Municipal	30,810	14,786	16,024
Aug 8 1992	Aug 8 1972	106	7.6250	Municipal	51,387	15,887	35,500
Oct 15 1992	Oct 15 1967	43	6.1875	Low Cost Housing	58,081	18,177	39,904
Dec 7 1992	Dec 7 1977	164	8.5000	Municipal	47,056	14,424	32,632
Jul 1 1993	Jul 1 1978	168	9.1250	Municipal	64,201	14,013	50,188
Sep 12 1993	Sep 12 1978	169	9.2500	Municipal	12,169	2,651	9,518
Sep 29 1993	Sep 29 1978	170	9.5000	Municipal	133,342	10,028	123,314
Sep 29 1993	Sep 29 1978	171	9.2500	Municipal	43,126	9,396	33,730
Feb 1 1994	Feb 1 1974	125	7.6875	Municipal	16,592	3,699	12,893
Mar 20 1994	Mar 20 1979	174	10.1250	Municipal	69,171	14,877	54,294
Mar 21 1994	Mar 21 1969	58	7.3750	Low Cost Housing	104,306	23,363	80,943
Jul 3 1994	Jul 3 1974	128	9.3750	Municipal	104,645	17,355	87,290
Jul 3 1994	Jul 3 1974	129	9.3750	Municipal	216,661	35,932	180,729
Sep 19 1994	Sep 19 1974	134	9.3750	Municipal	6,500	1,078	5,422
Nov 1 1994	Nov 1 1974	136	9.7500	Municipal	94,706	15,591	79,115
Nov 20 1994	Nov 20 1979	176	10.8750	Municipal	268,039	43,146	224,893
Nov 20 1994	Nov 20 1979	177	10.8750	Municipal	95,967	15,448	80,519
Nov 20 1994	Nov 20 1979	178	10.8750	Municipal	100,394	16,160	84,234
Dec 7 1994	Dec 7 1979	180	10.8750	Municipal	270,603	43,599	227,004
Dec 7 1994	Dec 7 1979	181	10.8750	Municipal	50,054	8,057	41,997
Dec 18 1994	Dec 18 1979	182	10.8750	Municipal	122,710	19,753	102,957
Dec 28 1994	Dec 28 1979	185	10.8750	Municipal	62,965	10,136	52,829
Oct 17 1995	Oct 17 1975	139	10.0000	Municipal	158,586	20,554	138,032
Mar 31 1996	Mar 31 1976	142	9.7500	Community Assistance	202,630	26,428	176,202
Jun 30 1996	Jun 30 1976	144	9.7500	Municipal	283,386	30,101	253,285
Nov 2 1996	Nov 2 1976	150	9.3750	Municipal	270,794	29,096	241,698

GOVERNMENT OF THE YUKON TERRITORY

Schedule 10

Schedule of Public Debt
for the year ended March 31, 1991

Maturity Date	Issue Date	YTG $	Rate %	Purpose	Balance March 31, 1990	Retirements	Balance March 31, 1991
Loans Payable - Government of Canada							
Dec 2 1996	Dec 2 1971	98	7.1875	Low Cost Housing	$ 74,758	$ 8,589	$ 66,169
Dec 31 1996	Dec 31 1976	152	9.3750	Municipal	50,319	5,407	44,912
Dec 31 1996	Dec 31 1976	153	9.3750	Municipal	195,684	21,026	174,658
Oct 1 1997	Oct 23 1967	41	6.2500	Municipal	94,857	9,498	85,359
Dec 7 1997	Dec 7 1977	159	8.7500	Municipal	60,113	5,500	54,613
Dec 7 1997	Dec 7 1977	160	8.7500	Municipal	42,079	3,850	38,229
Dec 7 1997	Dec 7 1977	161	8.7500	Municipal	120,226	11,001	109,225
Dec 7 1997	Dec 7 1977	162	8.7500	Municipal	180,339	16,501	163,838
Dec 7 1997	Dec 7 1977	163	8.7500	Municipal	24,045	2,200	21,845
Mar 1 1998	Mar 1 1973	114	7.3125	Municipal	20,530	1,978	18,552
Jul 1 1998	Jul 1 1978	166	9.3750	Municipal	3,189	241	2,948
Jul 1 1998	Jul 1 1978	167	9.3750	Municipal	18,934	1,431	17,503
Sep 29 1998	Sep 29 1973	121	7.8750	Municipal	23,280	1,874	21,406
Nov 29 1998	Nov 29 1978	172	9.3750	Municipal	23,248	1,758	21,490
Jan 15 1999	Jan 15 1974	18	5.3750	Low Cost Mortgages	13,420	1,198	12,222
Sep 27 1999	Sep 27 1969	67	7.7500	Municipal	299,955	20,953	279,002
Dec 18 1999	Dec 18 1979	183	10.8750	Municipal	15,042	905	14,137
Jul 03 2000	Jul 03 1970	798	8.2500	Municipal	116,113	6,883	109,230
Jul 31 2000	Jul 31 1980	189	11.3750	Municipal	62,826	3,147	59,679
Mar 17 2002	Mar 17 1972	99	6.6875	Municipal	138,723	7,899	130,824
Sep 15 2002	Sep 15 1967	45	6.0625	Low Cost Mortgages	18,386	969	17,417
Nov 24 2003	Nov 24 1978	173	9.5000	Municipal	252,727	9,368	243,359
Mar 10 2007	Mar 10 1987	CPP01	9.0400	Municipal	572,000	-	572,000
Apr 9 2007	Apr 9 1987	CPP02	9.1200	Municipal	430,000	-	430,000
May 7 2007	May 7 1987	CPP03	9.1300	Municipal	766,000	-	766,000
Jun 4 2007	Jun 4 1987	CPP04	9.8800	Municipal	793,000	-	793,000
Jul 9 2007	Jul 9 1987	CPP05	9.8300	Municipal	329,000	-	329,000
Aug 7 2007	Aug 7 1987	CPP06	9.7200	Municipal	192,000	-	192,000
Sep 10 2007	Sep 10 1987	CPP07	10.4200	Municipal	146,000	-	146,000
Oct 9 2007	Oct 9 1987	CPP08	10.7900	Municipal	134,000	-	134,000
Nov 10 2007	Nov 10 1987	CPP09	11.0700	Municipal	364,000	-	364,000
					$ 8,752,697	$ 808,377	$ 7,944,320

GOVERNMENT OF THE YUKON TERRITORY

Schedule 10

Schedule of Public Debt
for the year ended March 31, 1991

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1990	Retirements	Balance March 31, 1991
Yukon Bonds							
Sep 15 1990	Sep 15 1983	-	12.5000	Municipal	$ 104,000	$ 104,000	$ -
Sep 15 1991	Sep 15 1983	-	12.5000	Municipal	119,000	-	119,000
Sep 15 1992	Sep 15 1983	-	12.5000	Municipal	133,000	-	133,000
Sep 15 1993	Sep 15 1983	-	12.5000	Municipal	151,000	-	151,000
Sep 15 1994	Sep 15 1983	-	13.0000	Municipal	128,000	-	128,000
Sep 15 1995	Sep 15 1983	-	13.0000	Municipal	144,000	-	144,000
Sep 15 1996	Sep 15 1983	-	13.0000	Municipal	164,000	-	164,000
Sep 15 1997	Sep 15 1983	-	13.0000	Municipal	184,000	-	184,000
Sep 15 1998	Sep 15 1983	-	13.0000	Municipal	208,000	-	208,000
Sep 15 1999	Sep 15 1983	-	13.0000	Municipal	21,000	-	21,000
Sep 15 2000	Sep 15 1983	-	13.0000	Municipal	24,000	-	24,000
Sep 15 2001	Sep 15 1983	-	13.0000	Municipal	27,000	-	27,000
Sep 15 2002	Sep 15 1983	-	13.0000	Municipal	30,000	-	30,000
Sep 15 2003	Sep 15 1983	-	13.0000	Municipal	35,000	-	35,000
					1,472,000	104,000	1,368,000
					$ 10,224,697	$ 912,377	$ 9,312,320

GOVERNMENT OF THE YUKON TERRITORY — Schedule 11

Schedule of Deletion of Accounts Receivable
for the year ended March 31, 1991

Write-offs in accordance with the Financial Administration Act		$ 498,369
Write-offs in accordance with the Assessment and Taxation Act		3,152
Collections during year		(844)
Provision for doubtful accounts		
Due from Canada 1991 allowance	$ 1,965,595	
Less 1990 allowance	-	1,965,595
Accounts receivable 1991 allowance	26,019	
Less 1990 allowance	23,140	2,879
Property tax 1991 allowance	136,194	
Less 1990 allowance	120,718	15,476
Loans receivable 1991 allowance	479,011	
Less 1990 allowance	854,985	(375,974)
		$ 2,108,653

GOVERNMENT OF THE YUKON TERRITORY — Schedule 12

Schedule of Guaranteed Debt
for the year ended March 31, 1991

	1991	1990
Guarantees authorized pursuant to the Yukon Development Corporation Act	$ 52,521,000	$ 52,050,000
Guarantees authorized pursuant to the Yukon Housing Corporation Act		
Debentures	3,215,000	3,283,000
Mortgages	17,268,000	11,502,000
	$ 73,004,000	$ 66,835,000

GOVERNMENT OF THE YUKON TERRITORY — Schedule 13

Schedule of Garage Parts and Fuel Inventory Revolving Fund
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
Opening inventory	$ 1,333,803	$ 1,271,985	$ 61,818
Add purchases	1,930,494	2,396,059	(465,565)
	3,264,297	3,668,044	(403,747)
Less consumption	2,000,419	2,334,241	(333,822)
Closing inventory	$ 1,263,878	$ 1,333,803	$ (69,925)

GOVERNMENT OF THE YUKON TERRITORY Schedule 14

Schedule of Central Stores Revolving Fund
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
Opening inventory	$ 589,603	$ 576,632	$ 12,971
Add purchases	1,709,036	1,697,944	11,092
	2,298,639	2,274,576	24,063
Less consumption	1,733,814	1,684,973	48,841
Closing inventory	$ 564,825	$ 589,603	$ (24,778)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 15

Schedule of Highway Materials Revolving Fund
for the year ended March 31, 1991 .

	1991	1990	Increase (Decrease)
Opening inventory	$ 2,291,178	$ 2,108,605	$ 182,573
Add purchases	1,566,874	1,926,814	(359,940)
	3,858,052	4,035,419	(177,367)
Less consumption	1,854,604	1,744,241	110,363
Closing inventory	$ 2,003,448	$ 2,291,178	$ (287,730)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 16

Schedule of Capital Assets
for the year ended March 31, 1991

	1991	1990	Increase (Decrease)
Public buildings including land and furnishings	$ 223,527,432	$ 224,818,976	$ (1,291,544)
Other	17,624,823	20,004,475	(2,379,652)
	241,152,255	244,823,451	(3,671,196)
Road equipment	29,101,140	27,553,619	1,547,521
	$ 270,253,395	$ 272,377,070	$ (2,123,675)

SECTION III

SUPPLEMENTARY FINANCIAL STATEMENTS

(audited)

Report on the examination of the
accounts and financial statements of the
COMPENSATION FUND (YUKON)
for the year ended December 31, 1990

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Compensation Fund (Yukon)

I have audited the balance sheet of the Compensation Fund (Yukon) as at December 31, 1990 and the statements of income, expense and operating reserve and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 of the financial statements. As required by the Yukon Workers' Compensation Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept, the financial statements are in agreement therewith and the transactions of the Fund that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Yukon Workers' Compensation Act and regulations, and the Yukon Financial Administration Act and regulations.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 28, 1991

COMPENSATION FUND (YUKON)
Balance Sheet
as at December 31, 1990

ASSETS

	1990	1989
	(thousands of dollars)	
Cash and short-term investments	$ 4,931	$ 4,580
Accounts receivable (Note 4)	1,615	1,989
Investments (Note 5)	69,904	64,052
Capital assets (Note 6)	530	537
	$ 76,980	$ 71,158

LIABILITIES

Accounts payable	$ 649	$ 704
Assessments refundable	73	188
Merit rebates payable	448	459
Future claim costs (Note 7)	13,595	12,106
Pension liability (Note 8)	21,529	18,993
Annuity liability (Note 9)	160	109
	36,454	32,559

RESERVES

Contingency (Note 10)	23,286	23,097
Operating	17,240	15,502
	40,526	38,599
	$ 76,980	$ 71,158

Commitments (Note 12)

Approved by the Workers' Compensation Board

Chairman

Member

Member

COMPENSATION FUND (YUKON)
Statement of Income, Expense and Operating Reserve
for the year ended December 31, 1990

	1990	1989
	(thousands of dollars)	
Income		
Assessments	$ 5,070	$ 4,214
Less: Merit rebates	(387)	(440)
	4,683	3,774
Interest	6,208	7,270
Supplementary compensation benefits recovered	362	360
	11,253	11,404
Expense		
Claim costs		
Compensation	686	657
Pension awards	415	113
Medical aid and travel	295	391
	1,396	1,161
Transfers to		
Future claim costs	1,388	1,497
Contingency reserve	205	171
Annuity provisions	13	-
	3,002	2,829
Allocation of interest	4,614	5,268
Administrative (Note 11)	1,537	1,332
Supplementary compensation benefits	362	360
	9,515	9,789
Net income for the year	1,738	1,615
Operating reserve at beginning of the year	15,502	13,887
at end of the year	$ 17,240	$ 15,502

COMPENSATION FUND (YUKON)
Statement of Changes in Financial Position
for the year ended December 31, 1990

	1990	1989
	(thousands of dollars)	
Operating activities		
Net income for the year	$ 1,738	$ 1,615
Items not involving cash		
Allocation of interest	4,614	5,268
Transfers to:		
Future claim costs	1,388	1,497
Pension liability	410	94
Contingency reserve	205	171
Annuity liability	13	-
Amortization of bond premiums and discounts	(1,365)	(960)
Loss (gain) on disposal of bonds	1,658	(268)
Charges to contingency reserve	(210)	(158)
Increase (decrease) in accounts payable, assessments refundable and merit rebates payable	(181)	2
Decrease (increase) in receivables	374	(202)
	8,644	7,059
Pensions and claims paid from:		
Pension liability	928	799
Future claim costs	725	716
Contingency reserve	502	415
	2,155	1,930
Cash provided from operating activities	6,489	5,129
Investing activities		
Increase in investments	6,145	5,081
(Sale) purchase of land	(138)	82
Architectural design of building	131	8
	6,138	5,171
Increase (decrease) in cash and short-term investments	351	(42)
Cash and short-term investments		
at beginning of the year	4,580	4,622
at end of the year	$ 4,931	$ 4,580

COMPENSATION FUND (YUKON)
Notes to Financial Statements
December 31, 1990

1. **Authority and operations**

The Compensation Fund was established in 1973 by the Workers' Compensation Act and is administered by the Workers' Compensation Board pursuant to the Act.

The Fund provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers, usually on the basis of their assessable payrolls reported, to meet all claim costs, administrative expenses and transfers to reserves.

2. **Accounting policies**

These financial statements have been prepared by management in accordance with accounting principles considered appropriate in the circumstances. The more significant accounting policies of the Fund are as follows:

(a) Allowance for doubtful accounts

An allowance for doubtful assessments receivable is provided for by charges against assessment income. Doubtful accounts are written off if deemed uncollectible.

(b) Investments

Investments are recorded at cost at the time of acquisition. Discounts or premiums are amortized over the term of the investment. Part of the investment portfolio has been designated to match the expected future payments of pensions.

(c) Future claim costs

In accordance with Section 68 of the Act, the estimated liability for future claim costs is based on the present value of expected future costs of claims in process, additional costs arising in future years in respect of awards already made, and accidents which have occurred but which have not been reported.

(d) Pension liability

The pension liability represents the capitalized value of future payments of pension awards. Except for pension awards provided from the contingency reserve when applicable, all pensions awarded for the current year's claims are provided for annually from operations and those awarded for prior years' claims are provided from the liability for future claim costs.

(e) Annuity liability

Amounts are set aside equal to ten percent of compensation paid to workers disabled after December 31, 1982 who have been on compensation for 24 consecutive months. These amounts will provide annuities for these workers at age 65 in accordance with Section 48 of the Act.

(f) Contingency reserve

Pursuant to Section 68 of the Act, a contingency reserve is established for the following purposes:

- to meet losses arising or likely to arise from disasters, or other fluctuations in costs, which would unduly burden the employers in any class;
- to provide facilities, and to meet the expenses incurred, for the rehabilitation and retraining of injured workers;
- to meet that part of the costs of claims which have been enhanced because the worker previously suffered from a similar or other disability;
- to meet the cost of claims arising from industrial diseases.

Periodic transfers to the reserve may be made by an annual appropriation from net assessment income of each industrial classification, based on claims experience.

(g) Operating reserve

In accordance with Section 68(d) of the Act, this reserve is maintained to provide stability in the assessment rates for each class from year to year and represents the net credit balance of the industrial classes.

(h) Assessments and merit rebates

Assessment income is calculated on actual payroll costs as reported. Separate rates of assessment are established for each industrial classification sufficient to provide funds to meet all claim costs, administrative expenses and transfers to reserves.

Merit rebates are allowed to employers with favourable claims experience in the immediately preceding three calendar years. Merit rebates provided for at the year-end represent the estimated rebates to be allowed on claims experience for the three prior years.

(i) Claim costs

Claim costs are provided for in the year in which the accident occurs and comprise compensation, pension awards, medical aid and travel and transfers to future claim costs and contingency reserve. Pension awards are capitalized at an interest rate equal to the difference between the estimated annual rate of future interest earnings and the estimated annual rate of statutory cost of living increases.

(j) Allocation of interest income and administrative expense

Interest income, net of an imputed administration expense allocation, and excluding interest from the designated investment portfolio for pensions which is allocated to the pension liability, is allocated to the other liabilities and reserves according to the mean balances for the year.

Administrative expense, net of income from penalties, is allocated proportionately on assessment and investment revenues to each industrial classification within the operating reserve. Commencing in 1989 an allocation of the occupational, health and safety cost component of administration expense has also been made to the contingency reserve for rehabilitation, enhanced disability and industrial diseases.

(k) Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Worker' Compensation Supplementary Benefits Act, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the coming into force of the Act. These benefits and the related recoveries from the Yukon Consolidated Revenue Fund in accordance with the Act are reflected in the statement of income, expense and operating reserve.

(l) Capital expenditure

Expenditures for real property are recorded as capital assets, at cost. Acquisitions of office furniture and equipment are expensed when incurred.

3. **Actuarial valuation**

An actuarial valuation of the Compensation Fund is required to be carried out at least triennially in accordance with the Workers' Compensation Act and the latest valuation was performed as at December 31, 1989.

In the 1989 valuation report, the actuary expressed the opinion that the balances in the Special Reserves (Note 10), the Operative Reserve and the Future Claims Liability were adequate to meet the future commitments in respect of claims up to December 31, 1989. The actuary also reported that the valuation of the Pension Liability as at December 31, 1989 using an interest rate of two percent, disclosed a surplus of $2,613,000 after providing for the capitalized value of the cost of living adjustments which became effective January 1, 1990.

During 1990, there were two amendments to the Workers' Compensation Act - Bills 87 and 102. These amendments provided for improved benefits to claimants and accordingly imposed additional liabilities on the Compensation Fund. When these amendments were being considered, the actuary estimated that the additional liabilities as at December 31, 1989 would have been $2.8 million and that the surpluses in the Future Claims Liability and in the Special Reserves (Note 10) were adequate to meet these additional liabilities in respect of claims already incurred up to that date.

4. **Accounts receivable**

	1990	1989
	(thousands of dollars)	
Accrued interest receivable	$ 1,143	$ 1,461
Assessments receivable	310	425
Accounts receivable	162	103
	$ 1,615	$ 1,989

Assessments receivable are recorded net of an allowance for doubtful accounts of $19,200 (1989 - $12,500).

5. Investments

	1990 Par Value	1990 Amortized Cost	1989 Amortized Cost
		(thousands of dollars)	
Government of Canada			
Interest bearing bonds	$ 30,508	$ 29,759	$ 31,269
Coupons	28,735	6,807	6,045
Non-interest bearing bonds	18,200	2,884	2,578
Mortgage backed securities	6,265	5,950	4,934
Treasury bills	3,515	3,369	1,799
Provincial and provincial guaranteed bonds	70,990	10,734	6,270
Other	10,420	10,401	11,157
	$ 168,633	$ 69,904	$ 64,052
Market value - December 31		$ 71,507	$ 67,682

Investments maturing within one year total $3,770,000 (1989 - $2,085,000).

The Government of Canada non-interest bearing bonds mature in 2006 and 2008. The coupons mature in the years 1994 to 2008. The amounts to be amortized, representing the difference between par value and amortized cost of these items, will be credited to income as follows:

	(thousands of dollars)
1991	$ 1,195
1992	1,348
1993	1,517
1994	1,660
1995	1,769
1996 - 2008	29,755
	$ 37,244

Provincial guaranteed bonds and other investments are mainly comprised of bonds, debentures and guaranteed investment certificates (GIC) of banks, trust, utility and mortgage companies. In almost all cases, maturity dates are in year 2000 and beyond. The Board does not usually hold them until maturity.

6. **Capital assets**

	1990	1989
	(thousands of dollars)	
Land	$ 399	$ 529
Architectural design of building (Note 12)	131	8
	$ 530	$ 537

7. **Future claim costs**

	1990	1989
	(thousands of dollars)	
Amounts provided		
By class	$ 1,388	$ 1,497
Allocation of interest	836	1,071
	2,224	2,568
Amounts applied		
Claim payments	725	716
Transfer to annuity liability	10	8
Transfer to pension liability	-	50
	735	774
Increase for the year	1,489	1,794
Balance at beginning of the year	12,106	10,312
Balance at end of the year	$ 13,595	$ 12,106

8. Pension liability

	1990	1989
	(thousands of dollars)	
Amounts provided		
Allocation of interest	$ 2,175	$ 1,878
Transfers from		
Contingency reserve	879	792
Operations	410	94
Future claim costs	-	50
	3,464	2,814
Amounts applied		
Pension payments	928	799
Increase for the year	2,536	2,015
Balance at beginning of the year	18,993	16,978
Balance at end of the year	$ 21,529	$ 18,993

In addition to the amount transferred to the pension liability from operations, pension awards for current year's claim costs include lump sum payments of $4,800 (1989 - $19,000).

9. Annuity liability

	1990	1989
	(thousands of dollars)	
Amounts provided		
Transfers from		
Contingency reserve	$ 19	$ 12
Operations	13	-
Future claim costs	10	8
Allocation of interest	9	10
	51	30
Balance at beginning of the year	109	79
Balance at end of the year	$ 160	$ 109

10. **Contingency reserve**

	1990					1989
	Disaster	Rehabilitation	Enhanced Disability	Industrial Diseases	Total	Total
	(thousands of dollars)					
Amount provided						
Interest	$ 463	$ 448	$ 328	$ 355	$ 1,594	$ 2,309
By class	205	-	-	-	205	171
	668	448	328	355	1,799	2,480
Amounts applied						
Transfer to						
Pension	495	-	-	384	879	792
Annuity	19	-	-	-	19	12
Claim payments	180	211	18	93	502	415
Administration	-	70	70	70	210	159
	694	281	88	547	1,610	1,378
Increase (decrease) for the year	(26)	167	240	(192)	189	1,102
Balance at beginning of the year	6,858	6,397	4,615	5,227	23,097	21,995
Balance at end of the year	$ 6,832	$ 6,564	$ 4,855	$ 5,035	$ 23,286	$ 23,097

Section 68 of the Act was amended during the year to provide for a single contingency reserve in place of the special reserves previously maintained. This change was recommended by the actuarial consultant last year to provide the Board with greater flexibility in meeting any unexpected demands.

11. **Administrative expense**

	1990	1989
	(thousands of dollars)	
Salaries and benefits	$ 897	$ 770
Rentals and supplies	183	148
Computer software	153	208
Furniture and office equipment	81	73
Professional services	66	31
Medical fees	55	19
Other	123	87
	1,558	1,336
Occupational Health and Safety	282	211
Charges to reserves (Note 10)	(210)	(158)
	72	52
Income from penalties	(93)	(57)
	$ 1,537	$ 1,332

12. Commitments

Total contractual commitments that will carry over into 1991 amounted to $179,000. In addition, a $2.2 million construction contract for the proposed Yukon Worker's Compensation Board Building was awarded to PCL Constructors Western Inc. on February 27, 1991.

13. Related party transactions

As an agency of the Government of the Yukon, the Fund is related to all Government departments, agencies and Crown corporations.

The Fund pays for computer and payroll services it receives from the Government. In addition, it also reimburses the Government about 50% of any computer software programs designed for use by the Fund only. The ownership of all computer software is with the Government.

In addition to the supplementary compensation benefits disclosed in the financial statements, the Board administers the compensation claims of employees of the Government of the Yukon for which it receives reimbursement of the claim costs and related administration expenses. These totalled $575,200 for 1990 (1989 - $154,700).

Report on the examination of the
accounts and financial statements of the
YUKON LIQUOR CORPORATION
for the year ended March 31, 1991

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Liquor Corporation

I have audited the balance sheet of the Yukon Liquor Corporation as at March 31, 1991 and the statement of income for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles. As required by the Liquor Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept and the financial statements are in agreement therewith, and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Liquor Act and regulations, the Liquor Tax Act, the Yukon Financial Administration Act and regulations, and the by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1991

YUKON LIQUOR CORPORATION

Balance Sheet
as at March 31, 1991

ASSETS

	1991	1990
	(thousands of dollars)	
Current		
Cash	$ 2,177	$ 840
Accounts receivable	285	118
Inventories	2,316	2,354
Prepaid expenses	1	18
	4,779	3,330
Capital assets (Note 3)	129	-
	$ 4,908	$ 3,330

LIABILITIES AND EQUITY

Current		
Accounts payable	$ 3,641	$ 2,233
Deferred revenue	114	108
	3,755	2,341
Accrued employee termination benefits	324	289
Government of the Yukon working capital advance	700	700
	4,779	3,330
Equity (Note 4)	129	-
	$ 4,908	$ 3,330

Approved by the Board:

Chairperson

Member

YUKON LIQUOR CORPORATION

Statement of Income
for the year ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Sales	$ 17,205	$ 16,929
Cost of goods sold	8,095	8,307
Gross profit	9,110	8,622
Expenses		
Salaries and employee benefits	2,471	2,150
Rentals, utilities and maintenance	504	467
Cartage	157	157
Travel and communication	84	102
Professional services	64	16
General and office supplies	58	75
Recycling centre contribution	20	-
Board honoraria and expenses	13	11
Amortization	4	-
Miscellaneous	8	2
	3,383	2,980
Operating income	5,727	5,642
Other income		
Fees, permits and licences	66	70
Bank interest	43	26
Miscellaneous	188	188
	297	284
Net income for the year, transferred to the Government of the Yukon	$ 6,024	$ 5,926

YUKON LIQUOR CORPORATION

Notes to Financial Statements
March 31, 1991

1. Authority and operations

The Corporation, established under the Liquor Act, is responsible for the purchase, distribution and sale of liquor within the Territory. It is also responsible for controlling the sale of liquor through licensed outlets and enforcing all matters related to the Act.

The Corporation is provided with an interest-free working capital advance by the Government of the Yukon. In accordance with the Act, the net income for the year is transferred to the Government of the Yukon.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The more significant accounting policies are as follows:

Inventories

Inventories are valued at landed cost at Whitehorse.

Capital assets

Prior to 1991, capital assets were financed by the Government of the Yukon under a capital vote within the Capital Estimates of the Government. While the custody of the assets is with the Corporation, these assets are owned by the Government of the Yukon. Capital assets purchased by the Corporation after March 31, 1990 are recorded at cost less accumulated amortization.

Amortization

Amortization of capital assets owned by the Corporation is calculated by the straight-line method over the estimated useful life of the assets.

Pensions

The Corporation and its employees, who are deemed to be employees of the Government of the Yukon, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

Employee termination benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual and sick leave, which are payable to its employees on termination.

3. Capital assets

a) The cost to the Government of the Yukon of capital assets held by the Corporation at March 31 is as follows:

	1991	1990
	(thousands of dollars)	
Liquor store buildings	$ 978	$ 978
Store and warehouse improvements	1,167	1,167
Equipment	447	447
Furniture and office equipment	122	123
	$ 2,714	$ 2,715

b) Capital assets purchased by the Corporation after March 31, 1990 are as follows:

	Cost	Accumulated amortization	Net book value	1990
	(thousands of dollars)			
Furniture and office equipment	$ 7	$ 1	$ 6	$ -
Buildings	84	-	84	-
Equipment	42	3	39	-
	$ 133	$ 4	$ 129	$ -

4. Equity

This amount represents the total of capital assets purchased by the Corporation less related amortization. The balance of net income due to the Government of the Yukon has been reduced by this amount.

5. Accommodation and services provided without charge

These financial statements do not reflect the cost of accommodation and other services provided without charge by the Government of the Yukon, or the value of services provided without charge to the Government by the Corporation in its capacity as Territorial Agent in localities outside Whitehorse. The value of services provided by the Government to the Corporation is estimated at $612,000 (1990 - $598,000). The value of services provided by the Corporation to the Government is estimated at $257,000 (1990 - $233,000).

6. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon liquor taxes of $2,071,000 (1990 - $2,031,000) collected during the year under the Liquor Tax Act.

7. Related party transactions

In addition to the related party transactions disclosed in Notes 3 to 6 inclusive, accounts payable at March 31, 1991 include $2,371,000 due to the Government of the Yukon (1989- $1,594,000).

8. Lease commitments

The Corporation has the following commitments for annual rentals of leased premises:

1992	$ 335,000
1993	250,000
1994	250,000
1995	250,000
1996	250,000
1997-2001	1,250,000

Report on the examination of the
accounts and financial statements of the
YUKON DEVELOPMENT CORPORATION
for the year ended March 31, 1991

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Development Corporation

I have audited the consolidated balance sheet of the Yukon Development Corporation as at March 31, 1991 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Yukon Development Corporation Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the consolidated financial statements are in agreement therewith and the transactions that have come to my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations as applicable, the Yukon Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 14, 1991

YUKON DEVELOPMENT CORPORATION
Consolidated Balance Sheet
as at March 31, 1991

ASSETS

	1991	1990
	(thousands of dollars)	
Capital assets		
Property, plant and equipment (Note 3)	$ 101,879	$ 96,647
Current assets		
Cash and short-term investments	5,394	7,939
Accounts receivable	3,225	2,190
Mortgage holdback receivable	187	-
Inventories	631	640
Prepaid expenses	145	29
	9,582	10,798
Investments (Note 4)		
Debentures (net of allowance)	-	565
Long-term receivables (net of allowance)	298	298
Advances to receiver-manager	401	400
Advances to Taga Ku Development Corporation	1,000	-
	1,699	1,263
Deferred fuel price adjustment (Note 5)	544	-
	2,243	1,263
	$ 113,704	$ 108,708

LIABILITIES

Long-term debt (Note 6)		
Government of Canada - flexible term note	$ 35,250	$ 36,250
- term note	14,000	14,400
Government of the Yukon Territory	14,336	14,336
Confederation Life (Old Yukon College)	1,829	-
	65,415	64,986
Current liabilities		
Accounts payable	1,729	1,682
Interest payable	662	679
Current portion of long-term debt (Note 6d)	1,442	1,400
	3,833	3,761
Contribution for extension to plant	324	145
	69,572	68,892

EQUITY

Contributed capital	29,500	29,500
Contingency reserve (Note 2 d)	2,250	2,250
Retained earnings	12,382	8,066
	44,132	39,816
	$ 113,704	$ 108,708

Commitments (Note 8)
Contingencies (Note 11)

Approved by the Board:

Chairman

Director

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Retained Earnings
for the year ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Balance at beginning of year	$ 8,066	$ 6,269
Net income	4,316	1,963
Power rate relief subsidy payments (Note 2e)	-	(166)
Balance at end of year	$ 12,382	$ 8,066

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Income
for the year ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Revenue		
Sales	$ 21,656	$ 18,258
Other	72	79
	21,728	18,337
Expenses		
Operation and maintenance	8,127	5,562
Administration	3,036	2,450
Amortization of capital assets	2,656	2,296
Board	40	51
Amortization of deferred costs	-	114
	13,859	10,473
Operating income	7,869	7,864
Financial expense (income)		
Interest expense on long-term debt	4,033	4,136
Interest income	(1,192)	(1,179)
	2,841	2,957
Loss on investments (Note 7)	712	2,944
Net income	$ 4,316	$ 1,963

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Changes in Financial Position
for the year ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Cash provided from (required for):		
Operating Activities		
Net income	$ 4,316	$ 1,963
Items not involving cash		
Loss on investments	712	2,944
Amortization of capital assets	2,656	2,296
Amortization of deferred costs	-	114
Change in non-cash components of working capital	(1,257)	2,416
	6,427	9,733
Investing Activities		
Addition to capital assets	(8,037)	(6,693)
Advances to receiver-manager	(1)	(400)
Proceeds from disposal of capital assets	2	-
Advances to Taga Ku Development Corporation	(1,000)	-
Contribution for extension to plant	179	81
	(8,857)	(7,012)
Financing activities		
Increase in deferred costs	(544)	-
Repayment of long-term debt	(1,400)	(1,400)
Power rate relief subsidy payments	-	(166)
Proceeds from mortgage	1,829	-
	(115)	(1,566)
Net increase (decrease) in cash	(2,545)	1,155
Cash and short-term investments at beginning of year	7,939	6,784
Cash and short-term investments at end of year	$ 5,394	$ 7,939

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements
March 31, 1991

1. Authority, objectives and operations

The Corporation was established under the Yukon Development Corporation Act, assented to on October 28, 1985, and proclaimed in effect on December 29, 1986 by Order-In-Council 1986/197. The Corporation is to participate with the private sector in the economic development of the Yukon and acquire and operate the assets of the Northern Canada Power Commission in the Yukon.

(a) Yukon Energy Corporation

A wholly-owned subsidiary of the Corporation, Yukon Energy Corporation, was incorporated in 1987 under the Yukon Business Corporation Act to acquire and operate the assets of North n Canada Power Commission (NCPC) in the Yukon. A management agreement for operation of these assets was entered into with the Yukon Electrical Company Limited, a subsidiary of Canadian Utilities Limited. The Yukon Energy Corporation is engaged in the generation, transmission, distribution and sale of electric energy in the Yukon Territory, and is regulated by the Yukon Utilities Board, which administers acts and regulations covering such matters as rates and accounting.

The terms of the management agreement provided that the Yukon Development Corporation would organize its affairs and the affairs of Yukon Energy Corporation so that the operation, maintenance and management of the former NCPC assets would not be subject to the provisions of the Financial Administration Act (FAA). Pursuant to Order in Council 1990/76, the Yukon Energy Corporation has been exempted from the FAA effective May 15, 1990.

(b) Hyland Forest Products

The Corporation purchased the assets of Watson Lake Forest Products Ltd. (in receivership) in 1987 and entered into two separate management agreements for operation of these facilities under the name of Hyland Forest Products, first with Jack Sigalet and Associates Ltd. and later with Carroll Hatch (International) Ltd. The sawmill operations were sold on February 20, 1989.

(c) Investments

The Corporation is also mandated to make strategic investments to the benefit of the territory. During the 1991 fiscal year, the Corporation has assisted the Champagne-Aishihik First Nations through their company Taga Ku Development Corporation.

In addition, the Corporation as directed by Cabinet, is renovating the Old Yukon College for lease back to the government.

2. Summary of significant accounting policies

The consolidated financial statements include the accounts of Yukon Development Corporation and its wholly-owned subsidiary, Yukon Energy Corporation. All inter-company transactions have been eliminated. The fiscal year of Yukon Energy Corporation ends on December 31, but the consolidation is based on the accounts of the subsidiary as at March 31, 1991.

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The more significant accounting policies of the Corporation are as follows:

a) Inventories

Inventories of supplies and replacement parts are valued at the lower of cost and replacement cost.

b) Capital assets

Electrical utilities property, plant and equipment is stated at cost less accumulated amortization. Provision for amortization is based on the straight line method over the estimated economic life of the assets as follows:

Generation	
Hydroelectric plants	40 - 65 years
Diesel plants	15 - 25 years
Transmission	25 - 35 years
Distribution	20 - 30 years
Buildings	20 - 30 years
Office and general equipment	5 - 15 years

The Corporation includes in the cost of additions an allowance for funds used during construction at a rate approved by the Yukon Utilities Board for debt and equity funds.

Certain additions are made with the assistance of cash contributions where the estimated revenue is less than the cost of providing service or where special equipment is needed to supply the customers' specific requirements. These contributions are recorded when received from customers and are amortized on the same basis as, and offset the amortization charge of, the assets to which they relate.

c) Revenue recognition

Revenue from sale of power is accrued in respect of electricity delivered but as yet unbilled. Significant additional revenues or refunds resulting from Yukon Utilities Board decisions are recorded in the year to which they relate.

d) Contingency reserve

The Corporation maintains a reserve for uninsured losses and additional costs from low water levels or shutdowns. Appropriations to or withdrawals from this reserve, if any, are reflected in the statement of income.

e) Power rate relief subsidy payments

In accordance with the Yukon Development Corporation Regulations, the Yukon Energy Corporation undertook to administer, on behalf of the Government of the Yukon, a power rate relief program for the benefit of residential and commercial power consumers in the Yukon equivalent to the Federal Power Support and Commercial Rate Relief programs previously financed by the Government of Canada. The cost of the subsidy programs is treated as a return of equity in accordance with the regulations.

Effective April 1, 1989, both subsidy programs have been discontinued as the rate structure now in effect accomplishes the same rate relief goals.

Future subsidies, if any, will be paid as directed by the Government of Yukon and charged to retained earnings as required by regulation.

f) Deferred fuel price adjustment

The Corporation is authorized by Order in Council 1991-62 to adjust its rates to reflect fluctuations in the price of diesel fuel, in accordance with procedures determined by the Public Utilities Board. Consequently, the Corporation may defer significant fluctuations in diesel fuel expense due to unusual circumstances or events, and regulate that the deferred amount be recovered over a specific future period through revised rates to be charged to customers.

3. **Property, plant and equipment**

	Cost	Accumulated Amortization	Net 1991	1990
		(thousands of dollars)		
Electrical utilities (see also Note 6a)				
Hydro electric and diesel	$ 93,392	$ 6,981	$ 86,411	$ 85,346
Transmission	7,579	1,243	6,336	6,231
Distribution	3,509	479	3,030	2,461
Buildings, office and general equipment	1,905	183	1,722	1,658
Land	86	-	86	86
	106,471	8,886	97,585	95,782
Construction in progress	1,179	-	1,179	702
	107,650	8,886	98,764	96,484
Construction in progress - Old Yukon College (Note 6c)	2,962	-	2,962	101
Head office - fixtures and equipment	180	27	153	62
	$110,792	$ 8,913	$101,879	$ 96,647

The building known as the Old Yukon College was transferred to the Corporation on April 27, 1990 from the Government of Yukon for a nominal amount of $10. Old Yukon College will be renovated and leased back to the government for a period of twenty years at which time the government may repurchase the property for a nominal sum (see also Note 8).

Interest of $52,000 on the related mortgage for the renovation of the Old Yukon College has been capitalized in the year. Included in electrical utilities construction in progress is $44,000 as an allowance for funds used during construction.

4. Investments

On February 20, 1989, the Corporation sold its sawmill operations, known as Hyland Forest Products, to Yukon Pacific Forest Products Ltd. The Corporation received $5.4 million in proceeds from the purchaser. The value of the related debentures, long term receivables and shares in Yukon Pacific Forest Products Ltd., have an estimated net realizable value of $298 thousand as an allowance has been taken with respect to these items as follows (see also Note 7):

	1991	1990
	(thousands of dollars)	
(a) Debentures of Yukon Pacific Forest Products Ltd.		
- Non interest bearing, convertible debenture was to be converted to 40,000 voting common shares of Yukon Pacific Forest Products Ltd. Twenty five thousand dollars worth of these debentures were converted to 2,500 common shares during the 1990 fiscal year.	$ 375	$ 375
- Non interest bearing, convertible debenture due August 31, 1990. Debenture was to be converted to 120,000 voting common shares of Yukon Pacific Forest Products Ltd. at that date. (No conversion of debenture to shares has taken place as Yukon Pacific Forest Products Ltd. was placed into receivership on February 7, 1990).	1,200	1,200
Both debentures are secured against specific lands, and sawmill equipment and as both debentures are in default, an allowance for the entire amount due has been taken.		
- Non interest bearing debenture due December 31, 1989, from Yukon Pacific Forest Products Ltd. secured against specified log and lumber inventory. Payment on the debenture to be made		

	1991	1990
	(thousands of dollars)	
as the log inventory is utilized or the finished lumber sold. This debenture was not paid as provided and is in default; an allowance has been taken for the entire amount.	1,369	1,369
- Investment in non-interest bearing debenture receivable from 7628 Yukon Ltd. (a wholly owned subsidiary of Yukon Pacific Forest Products Ltd.), secured against the powerhouse assets located in Watson Lake, due in four equal payments of $200 thousand each on December 31, 1990, 1991, 1992 and 1993. An additional allowance of $565 thousand has been taken (1990-$235 thousand).	800	800
	3,744	3,744
Less: allowance for uncollectability	3,744	3,179
	-	565

(b) Long-term receivables

Non-interest bearing long-term receivables from Yukon Pacific Forest Products Ltd. Due February 17, 1999.		
Payments to be on the 30th day of June in each year commencing on June 30, 1991 in amounts equal to 10% of the net income of the business for the fiscal year ending the previous March 31 or the amount remaining unpaid, whichever is the lesser. The balance to be paid February 17, 1999. Due to the defaults on the previously noted debentures an allowance of $1,250,000 has been taken.	$ 1,250	$ 1,250
- Long-term receivable from 7716 Yukon Ltd. due February 20, 1992. Interest at 11% secured by 29,750 (1990 - 29,750) shares (35% voting) of Yukon Pacific Forest Products Ltd. 7716 Yukon Ltd. is a company owned by Yukon Indian Development Corporation Ltd., Liard Band and Kaska Council.	298	298
Repayment terms are extended should finalization occur regarding the land claim by the Liard Indian Band against the Government of Canada. The amount to be repaid is then by payment of 20% of full amount outstanding on the first anniversary of the finalization date; 30% of the		

	1991	1990
	(thousands of dollars)	
full amount outstanding on the second anniversary of the finalization date; the balance then outstanding on the third anniversary of the finalization date. Guaranteed jointly and severally by Liard Indian Band, Kaska Dena Council, and Yukon Indian Development Corporation Ltd.	1,548	1,548
Less: allowance for uncollectability	1,250	1,250
	298	298
(c) Shares		
Common shares of Yukon Pacific Forest Products Ltd. The 12,750 (1990 - 12,750) (15% voting) common shares have been written down to nil.	-	-
(d) Advances to receiver-manager		
The Corporation has provided $401 thousand to the receiver-manager of Yukon Pacific Forest Products Ltd. The receiver has issued to the Corporation certificates which rank ahead of the debentures and bear interest at prime plus two percent.	401	400
(e) Advances to Taga Ku Development Corporation		
The Corporation has advanced $1,000,000 to Taga Ku Development Corporation (a corporation wholly owned by the Champagne-Aishihik First Nation). Once the full financing has been obtained from the Government of Canada, the advances will be converted to a loan to the First Nation. The loans are to be repaid from land claims or from profits received from the debtor. The advances to the First Nation are secured by a pledge of its shares, a guarantee by the First Nation and a pledge of proceeds to be received from land claims. The advances bear interest at bank prime plus one percent and are repayable by October 15, 1993. (see also Note 8)	1,000	-
	$ 1,699	$ 1,263

5. **Deferred fuel price adjustment**

During part of the year, the Corporation's diesel fuel expenses were $544,000 in excess of budgeted costs. Under normal circumstances this amount would be recovered from consumers through the application of a fuel price adjustment in the subsequent year. This variance, however, resulted from the Gulf War and the Corporation has decided to delay recovery from electrical consumers until after 1992.

6. **Long-term debt**

a) **Government of Canada**

The term notes were part of the consideration given in 1987 to acquire the assets of Northern Canada Power Commission.

Payments of principal under the terms of the $40 million 7% flexible term note, maturing January 1, 2028, are annual instalments of $1 million commencing December 31, 1988. The terms of the flexible term note also provide for payments of principal and interest to be deferred and abated respectively if sales of power on the Whitehorse-Aishikik-Faro electric power distribution system are less than specified amounts.

Payments of principal under the terms of the $16 million 9% term note are nine annual instalments of $400,000 commencing March 31, 1988 with the balance due on March 31, 1997.

Canada has been provided with security for these debt obligations in the form of a mortgage against the acquired assets.

b) **Government of the Yukon Territory**

	1991	1990
	(thousands of dollars)	
Accountable advances	$ 14,336	$ 14,336

The accountable advances are interest free and have no repayment terms.

c) **Confederation Life**

The Corporation has received a mortgage commitment of $5,750,000 from Confederation Life Insurance Company to finance the renovation of Old Yukon College. As at March 31, 1991 the draws on this mortgage were $1,871,000. Repayment of the mortgage shall commence in August 1991 with monthly payments of $60,269 including principal and interest up to and including July 2011. This mortgage bears interest at 11.5% per annum calculated semi-annually and is secured by the land and building which is known as the Old Yukon College.

d) **Maturity of Long-Term Debt**

Loans from Canada and mortgage from Confederation Life Insurance Company mature as follows:

	7% flexible term note	9% term note	Confederation Life mortgage	Total
	(thousands of dollars)			
1992	$ 1,000	$ 400	$ 42	$ 1,442
1993	1,000	400	70	1,470
1994	1,000	400	79	1,479
1995	1,000	400	89	1,489
1996	1,000	400	100	1,500
1997-2028	31,250	12,400	1,491	45,141
	36,250	14,400	1,871	52,521
Portion due within one year	1,000	400	42	1,442
	$ 35,250	$ 14,000	$ 1,829	$ 51,079

7. Loss on investments

On February 7, 1990 the Supreme Court of the Yukon Territory appointed a receiver-manager to take charge of the assets of Yukon Pacific Forest Products Ltd. On May 10, 1990 the receiver-manager was granted the right to sell those assets.An allowance has been taken against all amounts receivable from Yukon Pacific Forest Products Ltd. as follows:

	1991	1990
	(thousands of dollars)	
Debentures	$ 565	$ 2,944
Loss on log-loader	147	-
Long-term receivables	-	442
Shares	-	127
Start up allowance and other items	-	(569)
	$ 712	$ 2,944

The Corporation has purchased a leased log-loader for $287,000 upon which the lease payments had not been made by Yukon Pacific Forest Products Ltd. The Corporation was responsible for these lease payments because the original lease was with the Corporation. The equipment is currently listed for sale with an equipment dealer. It is estimated that this equipment will realize $140,000 to the Corporation on its ultimate sale.

8. Commitments

A management agreement for a term of five years was entered into on March 31, 1987 between Canadian Utilities Limited, the Yukon Electrical Company Limited and Yukon Energy Corporation for the Yukon Electrical Company Limited to operate the purchased assets. The agreement provides for a fee of $648,000 per year, adjusted annually by eighty percent of the percentage change in the consumer price index. The agreement expires May 31, 1991 and is in the process of being renegotiated. The fee paid in the year amounted to $700,728 (1990 - $677,400).

The estimated cost of completion for the capital projects approved and carried over into the next fiscal year is $2,975,000 (1990 - $5,734,000).

It is expected that renovations to the building known as Old Yukon College will require the expenditure of approximately $6,000,000 in total ($2,962,000 has been spent to-date). The Corporation has arranged financing for this project in the amount of $5,750,000 (see Note 6c).

The Corporation has committed to advancing the Taga Ku Development Corporation an additional $1,000,000 for a mixed use development project.

9. Related parties

In addition to the transactions described in Notes 3, 4 and 6, the Yukon Energy Corporation has significant transactions with the Yukon Electrical Company Limited. These transactions and resulting balances comprise:

	1991	1990
	(thousands of dollars)	
Sale of power	$ 11,268	$ 9,099
Accounts payable	15	-
Accounts receivable	803	634

10. Economic dependence

A significant portion of the Corporation's sales are to one major customer, Curragh Resources Inc., as summarized below:

	1991		1990	
	(thousands)			
Sales (kwh)	178,740	43%	161,004	42%
Revenue ($)	7,347	34%	6,719	37%

11. Contingencies

a) Claim against corporation

One of the Corporation's major customers has filed a statement of claim in the Yukon Supreme Court claiming that the Corporation over-charged for power from the period January 1987 to November 1987. The Corporation has filed a statement of defense. The amount of the liability, if any, cannot be reasonably estimated at this time nor can the likelihood of the loss occurring be determined. Consequently, no amount has been accrued in the financial statements of the Corporation. Should a loss occur, it will be accounted for as a prior period adjustment.

b) Counter claim

Yukon Pacific Forest Products Ltd. filed a counter claim against the Corporation claiming that certain misrepresentations were made at the time the sawmill was sold. The Corporation believes these claims are without merit and no amount has been accrued in these financial statements with respect thereto. Should a loss occur, it will be accounted for as a prior period adjustment.

12. Rate matters

In a final decision dated October 29, 1989, the Yukon Utilities Board set revenue requirements for the years ended 1989 and 1990. This decision resulted in a revenue refund of $447,000 which has been fully refunded by year end.

Yukon Energy Corporation also effected periodic adjustments to take into account rate stability. Such adjustments in 1989 resulted in revenues in excess of requirements being refunded to customers by adjustment on subsequent utility billings. The balance of the excess which had not been refunded by March 31, 1990 amounted to $615,000 and this was included in accounts payable. This was refunded by year end.

13. Trust funds

The Corporation holds in trust amounts to be refunded to residential consumers in respect of Federal and Territorial Income Tax paid by the Yukon Electrical Company Limited and subsequently rebated. Interest earned on the fund will also be refunded to consumers.

	1991	1990
	(thousands of dollars)	
Balance at beginning of year	$ 369	$ -
Funds received during the year	700	963
Interest earned	70	67
Paid out	(1,001)	(661)
Funds held at the end of year	$ 138	$ 369

These amounts are not reflected in the financial statements.

14. Comparative figures

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

Report on the examination of the
accounts and financial statements of the
YUKON HOUSING CORPORATION
for the year ended March 31, 1991

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Housing Corporation

I have audited the balance sheet of the Yukon Housing Corporation as at March 31, 1991 and the statements of operations, equity and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Yukon Housing Corporation Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come to my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations, the Yukon Housing Corporation Act and the by-laws of the Corporation.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 19, 1991

YUKON HOUSING CORPORATION
Balance Sheet
as at March 31, 1991

ASSETS

	1991	1990 (Note 6)
	(thousands of dollars)	
Current		
Cash and term deposits	$ 1,027	$ 1,746
Accounts receivable		
- Canada Mortgage and Housing Corporation	1,680	1,513
- Other	526	303
Inventory	237	81
Prepaid expenses	6	10
	3,476	3,653
Mortgages receivable	349	138
Housing projects (note 3)	33,536	25,273
	$ 37,361	$ 29,064

LIABILITIES

Current		
Accounts payable	$ 1,259	$ 852
Due to the Yukon Government	6,233	4,330
Deferred rental revenue	45	46
Current portion of long-term debt (note 4)	182	133
	7,719	5,361
Long-term debt (note 4)	20,301	14,652

EQUITY

Equity of the Yukon Government	9,341	9,051
	$ 37,361	$ 29,064

Approved by the Board

Director

Director

YUKON HOUSING CORPORATION
Statement of Equity
as at March 31, 1991

	1991	1990
	(thousands of dollars)	(Note 6)
Balance, beginning of year	$ 9,051	$ 9,020
Yukon Government grant - other	290	31
Balance, end of year	$ 9,341	$ 9,051

YUKON HOUSING CORPORATION
Statement of Operations
Year Ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Revenues		
Rental income	$ 2,601	$ 2,137
Recoveries - cost shared agreements	1,898	1,765
Interest	95	14
Miscellaneous	6	16
	4,600	3,932
Expenses		
Program costs (Schedule)		
- Operations	2,721	2,702
- Other	715	1,048
Interest on long-term debt	1,843	1,527
Personnel	1,479	1,197
Depreciation and amortization	1,026	728
Administration (Schedule)	688	620
Loss on sale of housing projects	19	9
	8,491	7,831
Net loss from operations	(3,891)	(3,899)
Yukon Government grant - operations	3,891	3,899
Net results of operations after government grant	$ -	$ -

YUKON HOUSING CORPORATION
Statement of Cash Flows
Year ended March 31, 1991

	1991	1990 (Note 6)
	(thousands of dollars)	
Operating activities		
Net loss from operations	$ (3,891)	$ (3,899)
Add items not affecting cash		
Depreciation and amortization	1,026	728
Loss on sale of housing projects	19	9
Changes in non-cash working capital components related to operations	1,767	1,495
Cash used in operating activities	(1,079)	(1,667)
Investing activities		
Additions to housing projects	(9,832)	(3,861)
Proceeds from sale of housing projects	524	21
Reduction (addition) of mortgages receivable	(211)	8
Cash used in investing activities	(9,519)	(3,832)
Financing activities		
Increase in long-term debt	6,254	1,499
Repayment of long-term debt	(556)	(110)
Yukon Government grant - operations	3,891	3,899
- other	290	31
Cash provided by financing activities	9,879	5,319
Decrease in cash	(719)	(180)
Cash and term deposits, beginning of year	1,746	1,926
Cash and term deposits, end of year	$ 1,027	$ 1,746

YUKON HOUSING CORPORATION

Notes to Financial Statements
March 31, 1991

1. Authority and objectives

The Corporation was established in 1972 by the Housing Corporation Act of the Yukon Territory to develop and manage home ownership and rental housing programs in the Yukon and to administer the Yukon Government's staff accommodations.

The Corporation has a mandate to service the housing needs of all Yukoners. As part of this mandate, the Corporation provides low rental housing which have operating losses. Consequently, the Corporation is dependent on the Yukon Government for funding its operations.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles.

Grants provided by the Yukon Government

Operating and Other Grants are received from the Yukon Government, in accordance with Section 17 of the Act. These Grants are reflected on the Statement of Operations or Statement of Equity as appropriate.

Housing projects

Housing projects are stated at cost, net of contributions from outside agencies, and include interest on loans during construction.

Social housing projects financed by long-term debt are depreciated using the sinking fund method based on principal repayment of the associated debt.

Social housing projects not financed by long-term debt are depreciated on a straight line basis over their estimated useful lives of 15 years.

Lease to Purchase housing projects are depreciated on a straight line basis over their estimated useful lives of 35 years. Under the Yukon Housing Corporation Lease to Purchase Program, the Corporation purchases houses and leases them to qualified applicants. The applicants are given an option to purchase the houses within five years.

Staff housing projects and other facilities are depreciated on a straight line basis over their estimated useful lives as follows:

Standard construction	35 years
Mobile units	15 years

Program costs and recoveries

Administration expenses directly related to a program are allocated to that program.

The Corporation has entered into cost sharing agreements whereby operating deficits of certain housing projects are shared with the following entities:

Canada Mortgage and Housing Corporation ("CMHC");
Department of Indian Affairs and Northern Development ("DIAND");
and City of Whitehorse.

Recoveries of these deficits are included in revenue. Adjustments upon finalization of recoveries are reflected in the accounts in the year of adjustment.

Pensions

Employees of the Corporation are members of the Public Service Superannuation Plan of the Canadian Government. Contributions to the Plan are required from both the employees and the Corporation. The Corporation is only liable for current contributions which are expensed on a current basis.

3. Housing projects

	1991			1990
	(thousands of dollars)			
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Social housing	$25,028	$ 2,138	$22,890	$16,121
Lease to purchase	4,817	212	4,605	3,310
Staff housing	6,980	2,088	4,892	4,675
Other facilities	629	301	328	370
Land	821	0	821	797
	$38,275	$ 4,739	$33,536	$25,273

Recoveries of capital costs under cost sharing agreements are as follows:

	1991	1990
	(thousands of dollars)	
CMHC	$ 526	$ 542
Canadian Government - DIAND	-	100

4. **Long-term debt**

	1991	1990
	(thousands of dollars)	
Mortgages	$17,268	$11,502
CMHC loans	3,215	3,283
	20,483	14,785
Current portion	(182)	(133)
	$20,301	$14,652

The mortgages bear interest at a weighted average rate of 11.50% (1990 - 11.60%) and are repayable in blended monthly instalments until the year 2023.

The CMHC loans bear interest at a weighted average rate of 9.36% (1990 - 9.35%) and are repayable in annual instalments until the year 2027.

Principal repayments required for the next five years are as follows:

	Mortgages	CMHC Loans
	(thousands of dollars)	
1992	$ 107	$ 75
1993	120	81
1994	135	88
1995	152	96
1996	170	104

Repayment of the Corporation's long-term debt is guaranteed by the Yukon Government.

5. **Commitments**

At March 31, 1991 the estimated cost of completing capital projects in progress is $11,450,000 (1990 -$4,664,000). Of this amount, the Corporation has $695,000 (1990 - $3,101,000) in outstanding contractual obligations.

6. **Restatement of 1990 comparative figures**

The 1990 grant-other was overstated as financing for a number of capital projects completed at March 31, 1990 was received subsequent to the year-end. The effect of the restatement has been to decrease the grant and the equity as at March 31, 1990 and increase the amount due to the Yukon Government by $1,675,000.

SCHEDULE

YUKON HOUSING CORPORATION

Schedule of Program Costs and Administration Expenses
Year Ended March 31, 1991

	1991	1990
	(thousands of dollars)	
Program costs - operations		
General maintenance	$ 958	$ 1,123
Utilities	735	603
Property rentals	450	395
Property taxes	416	372
Grounds and snow removal	84	152
Program administration	78	57
	$ 2,721	$ 2,702
Program costs - other		
Home Improvement Initiative program	$ 613	$ 798
Construction and acquisition administration	97	31
Remote demo adjustment	51	-
Office improvements	28	52
Lease to Purchase program administration	24	23
Owner Build program	(98)	122
Joint Venture program	-	22
	$ 715	$ 1,048
Administration		
Travel and transportation	$ 130	$ 97
Rentals - office and equipment	106	92
Computer services	105	56
Personnel recruitment and training	85	20
Professional fees	83	132
Communications	55	49
Office and sundry	46	61
Boards and committees	36	21
Public relations	21	16
Conferences	21	76
	$ 688	$ 620